23 JAN 1925

Reports

on the

Administration of the Excise Department in the Bombay Presidency, Sind and Aden

For the Financial Year 1923-24

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ERRATUM.

Page 4.—In line 10 below the statement insert full point after the words " 7,850 proof gallons ", and for the words " while in Sholapur there is a fall of 3,300 gallons in country spirit and that of 152,000 gallons in toddy " substitute the following sentence :—

" In Sholapur there is a rise of 3,300 gallons in country spirit and a fall of 152,000 gallons in toddy ".

Bombay Govt.
28-1-25

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ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY PROPER FOR THE YEAR 1923-24.

CHAPTER I.

1. *Administrative changes.*—The following changes were introduced in the Excise system and arrangements during the year 1923-24 :—

(1) The Salt and Excise Departments were separated with effect from 1st March 1924 (Government Resolution, Revenue Department, No. 5048, dated 26th September 1923).

(2) The appointment of Deputy Commissioner of Excise, Southern Division, was abolished in accordance with a vote of the Legislative Council.

(3) The Dhulia Distillery in the West Khandesh District was closed and country liquor required for the Dhulia area was supplied from the Nasik Distillery (Government Resolution, Revenue Department, No. 7395 Confl., dated the 15th March 1923).

(4) A bonded warehouse was established by the Alembic Chemical Works Company within the precincts of the Baroda Railway Station for the distribution of their spirituous preparations direct from there (Government Resolution, Revenue Department, No. 214-C., dated the 10th July 1922).

(5) "Off" sales by holders of Canteen Tenant System license were prohibited (Government Resolution, Revenue Department, No.8220, dated 26th July 1923).

(6) The manufacture of foreign liquor was permitted within the Presidency (Government Resolution, Revenue Department, No. 401-C., dated 21st September 1923).

(7) The concession of reduced rate of duty of Rs. 5 per proof gallon on Indian made spirit used in medicinal and toilet preparations manufactured in the Bombay Presidency or imported into the Presidency from Indian States within the geographical limits of the Presidency was extended to similar imports from certain parts of India (Government Resolution, Revenue Department, No. 1652-C., dated 28th May 1923).

2. All statistics of revenue with the exception of those relating to "gain on sale-proceeds of Excise Opium" and of consumption herein dealt with relate to British districts only.

CHAPTER II.

Country Spirit.

3. *Sale strengths.*—The sale strengths prescribed for country spirit were, as in the previous year, 30°, 40° and 60° U. P. 30° U. P. liquor was however restricted to shops on the borders of Indian States where such liquor has to be kept on sale in the interests of our revenue, as the States concerned have declined to reduce the strengths in their shops.

The policy of discouraging the consumption of the stronger spirit by the restriction of a certain number of shops in each district to the exclusive sale of the weaker spirit was continued. Owing to the drastic reduction of 66 shops in 1922-23 it was not possible to make much progress in this direction. The toal number of such shops was 601 in 1923-24 against 600 in the previous year.

4. *Receipts from still-head duty.*—The revenue from still-head duty amounted to rupees 1,80,02,444 against Rs. 1,92,50,363 in the previous year (Imperial Return I, Column 2), showing a decrease of Rs. 12,47,919. This decrease is due to a fall of 73,307 proof gallons in the issues to shops.

5. *Vend and license fees.*—On the other hand the receipts from fees for the right of retail vend of country spirit at shops advanced by 19 lakhs from Rs. 77,40,257 to Rs. 96,15,126 owing to keener competition among bidders (Imperial Return I, Column 4). This advance is shared by all the districts, except the Town and Island of Bombay and the West Khandesh District. Of the total fees Rs. 89,62,589 represent vend and Rs. 6,52,537 license fees.

6. *Revenue and consumption under outstill system.*—The Akrani outstill farm continued to be managed by the Forest Department. The sale proceeds of liquor in this area amounted to Rs. 49,900 against Rs. 40,200 in the previous year. The consumption, which is confined to 60° U. P. spirit, was 32,500 bulk gallons against 26,800 bulk gallons in the previous year, *i.e.*, an increase of 5,700 gallons. The increase is attributed to the control exercised by the Forest Department over the mahura flowers which checked illicit distillation to some extent and thus compelled some of the consumers of illicit liquor to purchase licit liquor.

7. *Working of the contract supply system.*—The supplies of spirit were well maintained throughout the year under report. The names of the contractors, the places of manufacture and the supply rates for the different contract areas are given in Appendix A.

Both the Nasik and Khanapur Distilleries with their dependent warehouses continued to be managed departmentally. The area served by the Dhulia distillery was added to the Nasik Distillery area from the 9th May 1923, the date on which the former distillery was closed. The warehouses in the Surat District, though under departmental

management, were supplied from the Godhra distillery, as the Nasik Distillery was not in a position till the end of the year to provide the necessary supplies.

8. *Working of the Mahura Flowers Act.*—Cases of illicit possession of mahura flowers in the Kaira District fell from 413 in the year 1922-23 to 54 in the year under report. The decrease is attributed to the almost total failure of the mahura crop. On the other hand there was a good crop in the Nasik District, where as a result, 68 such cases were detected against nil in the previous year. There were 16 cases against 67 in Thana and 22 against 1 in Kolaba.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit remained the same as in the previous year, *viz.*, 1,668 as the closure of one shop in the Sholapur District was balanced by the opening of a new shop in the Thana District.

10. *Advisory Committees.*- Information regarding the work done by the Excise Advisory Committees, the action taken on their recommendations and the opening and closing hours of shops will be found in Appendix B.

11. *Consumption.*—Appendix C, Column 11 shows in terms of proof gallons the sale of country spirit at shops. There was a total decrease of 83,780 proof gallons or about 5 per cent. in such sales. This decrease is remarkable following as it does the striking decrease of 309,000 proof gallons which occurred in the preceding year and the successive and steady decreases which marked the previous three years as shown below :

Year.	Consumption. London Proof Gallons.	Per capita consumption in drams.
1919-20	2,641,000	7·9
1920-21	2,615,000	7·8
1921-22	2,101,000	6·3
1922-23	1,792,000	5·3
1923-24	1,708,000	5·1

Thus within the last five years there has been a shrinkage of 933,000 proof gallons, *i.e.*, 35·3 per cent. and a decline from 7·9 drams to 5·1 drams in the per capita consumption.

These statistics become all the more interesting if examined in the light of those of toddy consumption. In the following statement these

two sets of figures are contrasted in respect of each district and the Town and Island of Bombay :—

Name of district.	Country liquor.				Toddy.			
	Consumption in				Consumption in			
	1922-23	1923-24	Increase.	Decrease.	1922-23	1923-24	Increase.	Decrease.
Ahmedabad ..	76,330	60,988	..	15,342	9,372	10,769	1,397	
Kaira ..	34,777	35,362	585	..	..	..	..	..
Panchmahals ..	34,579	39,767	5,188	..	..	..	..	..
Broach ..	48,130	48,744	614	..	100,568	84,083	..	16,485
Surat ..	153,109	160,960	7,851	..	4,075,224	4,390,753	315,529	..
Thana ..	242,928	232,094	..	10,834	2,331,303	2,379,845	48,542	..
Bombay ..	623,979	564,898	..	59,081	1,409,044	1,356,043	..	53,001
Kolaba ..	83,449	72,116	..	11,333	34,868	40,624	5,756	
Ratnagiri ..	76,428	71,633	..	4,795	1,492,945	1,547,605	54,660	..
Kanara ..	24,888	24,685	..	203	472,346	568,823	96,477	..
Dharwar ..	39,856	35,194	..	4,662	761,458	698,976	..	62,482
Belgaum ..	42,762	42,890	128	..	438,691	476,144	37,453	..
Bijapur ..	13,476	10,129	..	3,347	402,815	421,797	18,982	..
Sholapur ..	24,119	27,457	3,338	..	551,981	400,094	..	151,887
Satara ..	11,500	11,673	173	..	1,092	700	..	392
Poona ..	80,657	76,715	..	3,942	643,803	714,020	70,217	..
Ahmednagar ..	15,115	15,460	345	..	15,382	25,968	10,586	..
Nasik ..	45,332	42,945	..	2,387	14,201	19,277	5,076	..
West Khandesh ..	57,656	69,661	12,005	..	36,114	48,473	12,359	..
East Khandesh ..	62,828	64,747	1,919	..	1,384	2,638	1,254	..
Total ..	1,791,898	1,708,118	32,146	1,15,926	12,792,591	13,186,632	678,288	284,247
				83,780			394,041	

As will be seen, the decrease in the consumption of toddy in Bombay is nearly as large as that in country spirit. Dharwar discloses a small decrease in country spirit, but a striking one in toddy. The advance in the consumption of toddy in Thana, Bijapur and Nasik corresponds to some extent to the shrinkage in that of country spirit, but the notable increase in Kanara, Poona and Ratnagiri is out of all proportion to the relatively small decline in country liquor consumption. Another noteworthy set of figures is that relating to Surat where the increase in toddy consumption amounts to 316,000 gallons and that in country spirit to 7,850 proof gallons, while in Sholapur there is a fall of 3,300 gallons in country spirit and that of 152,000 gallons in toddy. On the whole, the decrease of 83,700 proof gallons in the consumption of country spirit

throughout the Presidency proper has been offset by an increase of 394,000 gallons in the consumption of toddy.

In regard to the ten districts which record an advance in the consumption of country spirit, it should be noted that this advance is merely on the consumption of the previous year. The consumption is really still considerably below the ration fixed for each of these districts, though this ration was 5 per cent. below that for the preceding year and 15 per cent. below the consumption of the year 1920-21, *vide* the table embodied further on in this paragraph.

Of the ten districts referred to, only four, namely, West Khandesh, Surat, Panch Mahals and Sholapur show a noteworthy increase over the previous year's figures. The increase in West Khandesh is due partly to a good agricultural season and the celebration of a greater number of marriages, but mainly to active preventive measures. The number of cases of illicit distillation, and imports, etc., detected in this district in the year 1922-23 was a record one, namely, 875; yet in the year under report this number was considerably exceeded, the cases detected being no less than 1,133.

The excise preventive staff in this district and generally in the areas noted for excise crime did very good detective work during the year. Creditable as this work was it would doubtless have been even much better but for a serious handicap. Now that the comparatively high cost of country spirit sold at licensed shops has rendered illicit distillation and imports from across our borders a very remunerative business, informants find it more lucrative to work in concert with the distillers than to denounce them to the excise officers unless the latter can offer substantial pecuniary inducements. In consequence, however, of the retrenchment made, it has not been possible to ask for the grant for rewards to the extent demanded by the exigencies of the situation and excise preventive work has suffered very seriously in consequence, with the result that licit sales have been affected and thereby Government revenue, particularly in the shape of still-head duty. Complaints on this score have been received from every excise subdivision, and especially from those where excise crime is rife and steadily on the increase.

The increase in consumption in the Surat District is also due partly to good preventive work and partly to the flagging of the 'Devi' movement which is now only in evidence amongst the Chaudra population in the north central portion of the Mandvi Taluka and amongst small caste groups especially in Valod, Chikhli and Bardoli.

In Panch Mahals the increase is attributed to the failure of the mahura crop and consequent inability on the part of the Bhils to obtain base for illicit distillation. The increase in Sholapur is due in part to competition among the licensees in Sholapur City and consequent reduction of selling prices and partly to an outbreak of plague. It is well known that during

plague epidemics people generally resort to drink in the belief that it is a protection against the disease.

The subjoined statement shows in respect of the Town and Island of Bombay and each District (1) the rations fixed, (2) the actual consumption and (3) the cases of illicit distillation, imports, possession and sales detected in 1923-24 and 1922-23 :—

Name of District.	Rations in London proof gallons.	Consumption in London proof gallons.	Cases of illicit distillation, importation, possession and sales.		Increase or decrease.		Consumption of toddy.
			1923-24	1922-23	Increase	Decrease	
Ahmedabad ..	79,169	60,988	78	89	..	11	10,769
Kaira ..	41,122	35,362	23	100	..	77	....
Panch Mahals ..	53,413	39,767	299	302	..	3	....
Broach ..	54,318	48,744	88	49	39	..	84,083
Surat ..	238,811	160,960	176	271	..	95	4,390,753
Thana ..	295,162	232,094	474	384	90	..	2,379,845
Bombay ..	654,401	564,898	13	33	..	20	1,356,043
Kolaba ..	110,486	72,116	32	13	19	..	40,624
Ratnagiri ..	94,719	71,633	45	33	12	..	1,547,605
Kanara ..	32,668	24,685	31	21	10	..	568,823
Dharwar ..	53,035	35,194	275	129	146	..	698,976
Belgaum ..	58,718	42,890	97	78	19	..	476,144
Bijapur ..	26,670	10,129	110	76	34	..	421,797
Sholapur ..	34,545	27,457	15	6	9	..	400,094
Satara ..	16,444	11,673	24	17	7	..	700
Poona ..	124,455	76,715	30	35	..	5	714,020
Ahmednagar ..	23,981	15,460	4	13	..	9	25,968
Nasik ..	63,521	42,945	270	204	66	..	19,277
West Khandesh ..	84,225	56,663 *12,998	1,133	875	258	..	48,473
East Khandesh ..	89,516	64,747	390	156	234	..	2,638
Total ..	2,229,379	1,708,118	3,607	2,884	943	220	13,186,632

* In the Akrani Tract of the West Khandesh District.

From the above it will be seen that in none of the districts has the consumption come up to the ration fixed. The difference amounts to 521,261 gallons in the aggregate. Excise crime also shows an upward tendency. The increase is about 25 per cent. over the previous year's figure or of 89 per cent. over that for 1921-22. It need hardly be said that the cases detected are only a fraction of those that actually occur. This great increase in the number of detected cases indexes therefore a wide spread and serious increase in Excise crime. It will be noticed that save in Ahmedabad, Bombay and Poona, in all the other districts where there is a fall in consumption there is, as a counterbalance, a considerable increase in excise crime.

12. *Temperance activity.*—There was the usual temperance activity in Bombay City in the year under report, *viz.*, the posting of placards, the arrangement of Holika Sammelan Committees, temperance lectures, religious sermons during the Holi festivals and the provision of healthy recreation for mill-hands by the following public bodies :—

The Bombay Temperance Association.
The Kamgar Hitawardhak Samaj.
The Madyapana-Nishedhaka Mandal.
The Social Service League.

Elsewhere there was little in the way of temperance propaganda except the picketting of one country liquor shop throughout the year in Poona City.

13. *Administration of distilleries and warehouses.*—There were seven distilleries (including the two in Indian States, one at Dabhoda and the other at Wadia) and 33 bonded warehouses during the year under review. Of the distilleries that at Dhulia was closed from the 9th May 1923 and converted into a bonded warehouse.

The issues to retailers in British districts of duty paid spirit amounted to 1,684,211 proof gallons (exclusive of 13,197 proof gallons issued from the Dhadgaon distillery to the Akrani outstill area) against 1,759,580 proof gallons in the previous year. Imports of spirit from outside the Presidency aggregated 74,843 proof gallons against 155,133 proof gallons in the previous year.

14. *Abolition of "Off" sales of country spirit in selected areas.*—The experiment of the abolition of "off" sales at country spirit shops in certain urban areas was continued. It is not yet possible to say how far this measure has been successful in reducing consumption.

15. *Retail sale of country spirit in excess of prescribed limits.*—Permits for the sale of liquor in excess of the fixed limits were granted in all districts except Ratnagiri, Bijapur, Sholapur, Ahmednagar and Nasik. The total quantity sold was 268 gallons of 30° U. P., 1,307 gallons of 40° U. P. and 8,195 gallons of 60° U. P. against 126 gallons of 30° U. P., 2,893 gallons of 40° U. P. and 22,721 gallons of 60° U. P. in the previous year. Permits were also granted for the sale of toddy of which 46,785 and 10 gallons were sold respectively in the Belgaum, West Khandesh and East Khandesh districts.

CHAPTER III.

Toddy.

16. *Revenue.*—The revenue under this head is derived from (1) tree-tax and (2) fees for the retail sale of toddy. It amounted to Rs. 43,53,159 in the year under report, compared with Rs. 31,99,303 in the previous year (column 11 of Imperial Return I), an increase of Rs. 11,53,856.

17. *Tree-Tax.*—The receipts from tree-tax amounted to Rs. 18,57,060 against Rs. 16,15,975 in the previous year (column 8 of Imperial Return I). There was, however, a small decrease in these receipts in the districts of Ahmedabad, Broach, Kolaba and West Khandesh.

18. *Vend and license fees.*—The revenue from vend fees was Rs. 1,826,913 and from license fees Rs. 6,69,186 or a total of Rs. 24,96,099 against Rs. 15,82,850 in the year 1922-23 (column 9 of Imperial Return I). The increase is due to keen competition at the auctions.

19. *Trees licensed for tapping.*—The number of trees licensed for tapping for the sale of raw toddy this year and in the previous year are given below (Appendix D) :—

Year.	Cocoanut.	Brab.	Dates and wild palms.	Total.
1923-24	46,360	24,707	3,82,709	453,776
1922-23	42,070	21,814	3,51,560	415,444
	+ 4,290	+ 2,893	+ 31,149	+ 38,332

Except a slight decrease in the Ahmedabad, Kaira, Broach and West Khandesh Districts there was an increase in all the other Districts and in the Town and Island of Bombay. The most noticeable ones were in the Surat and Sholapur Districts, *viz.*, 12, 899 and 8,639 trees respectively. Out of the total increase of 12,899 trees in the Surat District 12, 274 trees represent increase under Domestic Consumption licenses which were granted on a liberal scale.

During the year under report the toddy yielding trees were numbered by the licensees under the supervision of Excise officers and of officers of the Forest Department in forest areas, except in the Panch Mahals District where the numbering was done by the Talatis as before.

20. *Toddy licenses*—The licenses of different descriptions granted during the year and in the previous year were :—

Year.	Domestic consumption.	Tree-foot booths.	Shops.	Hawking	Total.
1923-24	20,834	3,101	1,076	85	25,096
1922-23	16,651	3,046	1,052	85	20,834
	+4,183	+55	+24	..	+4,262

The increase in the number of Domestic Consumption licenses occurred mainly in the Surat District.

21. *Consumption.* –The total sales show an increase of 394,041 gallons which is shared by all the districts except Broach, Bombay, Dharwar, Sholapur and Satara. This is attributable to the high prices charged for country liquor.

Unlike the statistics of country spirit consumption which can be checked by the record of issues kept at the distilleries and warehouses the figures of toddy consumption supplied by the licensees are not reliable.

The noteworthy decrease in Sholapur was mainly due to an outbreak of plague which forced the people to flee for refuge to different places, and to a lesser extent to the orders of Government requiring the destruction of stale toddy over 24 hours old. This latter cause is reported also to explain the decrease noticeable in Dharwar.

22. *Manufacture of gul from sweet toddy.*—Eight licenses were granted in Coastal Kanara for the manufacture of gul against 15 in the previous year. The number of trees tapped free of duty for the purpose of this industry fell from 157 to 88. The industry is not flourishing as is indicated by the steady decrease in the number both of licenses and trees tapped during the year under report. There seems to be very little demand for this kind of gul from consumers.

No license for the manufacture of gul from sweet toddy was granted in any other part of the Bombay Presidency.

CHAPTER IV.

Foreign Liquors and Indian Manufactured Liquors excised at Tariff Rates.

23. *Revenue.*—The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff rates, and (2) license fees for the sale of such liquors and imported liquors.

During the year under report, the revenue under (1) amounted to Rs. 3,24,547 against Rs. 4,96,864 in the previous year (columns 12, 15 and 19 of Imperial Return I), a decrease of Rs. 1,72,317, and the revenue under (2) decreased from Rs. 9,43,365 to Rs. 9,03,873 (columns 13 and 16 of Imperial Return I). The decrease is due mainly to the falling off in imports of Indian made spirits excised at Tariff rates due to foreign competition.

24. *Imports and consumption of foreign liquors.*—The imports of foreign liquors into Bombay City by sea compared with those of the previous year are as follows :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured and perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1923-24	828,884	79,508	* 315,062	171,738
1922-23	816,866	77,237	† 333,037	178,131
	+ 12,018	+ 2,271	— 17,975	— 6,393

* Includes 543 liquid gallons of liqueurs.
† „ 821 „ „ „ „

The following table gives statistics of the sales of foreign liquors in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13) :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured spirit.
	Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1923-24	437,525	32,515	217,390	330,090
1922-23	890,359	85,450	452,077	323,007
	− 452,834	− 52,935	− 234,687	+ 7,083

The apparent large fall in the case of the first three varieties is due to the fact that for the year under report only actual retail sales have been taken into account in the case of Bombay, whilst statistics of previous years were made up of both wholesale and retail figures as the licensees did not keep separate accounts of these transactions. Except in the case of Bombay there is no large fluctuation in the sales of foreign liquor. In Bombay the decrease is reported to be due to the general depression in trade and the very high prices charged for the better qualities of imported spirit. In the Belgaum District there is a decrease in the sales of Malt liquor owing to the lowering of the selling rates of country liquor and toddy in Belgaum City and its outskirts. The increase in the sales of denatured spirit is attributed chiefly to larger use of this spirit for domestic and industrial purposes. It is reported that in Belgaum and some other districts many people have taken to drinking methylated spirit in diluted form, on account of its higher strength and low price compared with country liquor. This new development of the drink habit is being watched with a view to its suppression.

The concession rate of duty of Rs. 5 on Indian-made spirit used in the manufacture of medicinal and toilet preparations was extended to the imports of such preparations from certain Indian Provinces and Indian States outside the geographical limits of the Bombay Presidency. Messers. Kemp and Company, N. Powell and Company and M. J. Gajjar continued to manufacture medicinal and toilet preparations in bond, and Messers. Wright and Company and Bhika Cullianji commenced such manufature during the year under report. The latter firm has since become insolvent and closed its business. The following firms imported medicinal and toilet preparations at the lower rate of duty :—

(1) The Alembic Chemical Works Company, Limited, from Baroda.

(2) The Mysore Pharmaceutical Works, Limited, from Bangalore.

(3) The Bengal Chemical and Pharmaceutical Works from Calcutta.

(4) The Ranaghat Chemical Works
(5) Dr. Bose's Laboratory
(6) Dr. Burman's Laboratory
} from Calcutta.

(7) Messrs. Parekh Brothers from Bhavnagar.

The sales of rectified spirits and medicated wines were 884 and 2 gallons respectively against 910 and 240 gallons in the previous year (columns 12 and 14 of Imperial Return IV).

The imports of denatured spirit by sea from foreign countries went down from 171,349 gallons in 1922-23 to 166,538 gallons in the year under report (Appendix E). The decrease is attributed to the restrictions now imposed on its transport and use for industrial purposes.

Imports by land decreased from 86 gallons in the previous year to 67 gallons in the year under report. The manufacture of Indian spirits excised at Tariff Rates is confined to the Gujerat Chemical Works at Ahmedabad and the Alembic Chemical Works Company of Baroda. The former supplied 14,464 gallons of duty free rectified spirit to the Government Medical Stores, Bombay, against 15,927 gallons in the preceding year. No denatured spirit was manufactured during the year as Indian made spirit could not compete with imported spirit.

25. *Licenses.*—The number of licenses for the sale of foreign liquor was 1,843 against 1,442 in the preceding year.

CHAPTER V.

Intoxicating Drugs other than Opium.

Hemp Drugs.

26. *Cultivation and outturn of ganja.*—The cultivation of hemp for ganja was restricted to four villages in the Nagar Taluka of the Ahmednagar District. The number of licenses granted, the area cultivated and the quantity produced during the year under report compared with the previous year were :—

	1922-23.	1923-24.
	Acres.	Acres.
Area cultivated	308	299
	Maunds.	Maunds.
Outturn of ganja	2,960	3,796
Licenses issued to cultivators ..	75	81

The average yield per acre was 12·6 maunds against 9·6 in the previous year. The crop was excellent and surpassed that of previous years.

27. *Issues from warehouses.*—The issues from the warehouses during the year under report and the previous year are contrasted below:

	1922-23			1923-24		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.	Maunds.
Issued for sale in the Bombay Presidency proper..	1,312	240	..	1,284	125	..
Exported to Indian States ..	125	40	2	148	118	1
Exported to other Provinces ..	33	..	..	31	..	..
Exported to foreign countries ..	23	5	..	2	5	..

28. *Fluctuations in consumption.*—The following table shows the consumption as compared with the previous year:—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1922-23	44,602	8,989	....
1923-24	46,539	8,268	....

An appreciable increase in the consumption of ganja occurred in the districts of Surat, Sholapur, Satara, Poona, Ahmednagar, Nasik and East Khandesh. From the district reports received it appears that this increase is chiefly due to people finding country spirit too expensive and resorting to ganja. The decrease in the district of Ahmedabad and in the Town and Island of Bombay is due to illicit importation of charas, which probably also accounts for the decrease in the consumption of bhang.

29. *Revenue.*—The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other provinces, and (2) vend fees. The duty realised and the vend fees amounted to Rs. 11,96,201 and Rs. 7,60,892 compared with Rs. 11,14,194 and Rs. 5,43,766 in the year 1922-23 (Imperial Return I, cloumns 27 and 28).

30. *Vend licenses.*—The number of vend licenses was 536 (Imperial Return III columns 11 and 30 to 32) against 531 in the previous year. Of these 19 were wholesale and 517 retail. There was no change in the number of wholesale licenses. As regards retail licenses, 3 new shops were opened in the Bijapur District and one each in the Thana, Sholapur and Satara Districts. One shop was closed in the Broach District.

Cocaine.

31. *Vend licenses.*—The licenses for the sale of cocaine for *bona-fide* medical purposes numbered 697 during the year against 591 in 1922-23 (Imperial Return III column 36).

32. *Imports and issues in the Presidency.*—The quantity of cocaine and its allied drugs imported during the year amounted to 15 lbs. 7 ozs. 428 grains (avoirdupois standard weight) against 21 lbs. 13 ozs. and 103 grains in the previous year. The quantity sold under license was 17 lbs. 9 ozs. and 80 grains against 20 lbs. and 61 grains in 1922-23. The statistics of cocaine transactions called for in the Government of India's letter No. 1324, dated 8th March 1922, Department of Commerce, are given below in the form approved in Government Resolution, No. 4495, Revenue Department, dated the 22nd August 1922 :—

Stock on 1st April 1923.	Imports during the year.	Total.	Sales during the year.	Closing balance on 31st March 1924.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
6 13 67	15 7 428	22 5 57	17 9 80	4 11 414

33. *Cocaine cases.*—364 cases of illicit possession of cocaine were detected in the City of Bombay during the year under report against 349 in 1922-23. A fairly large quantity of Italian and Japanese cocaine is still being imported into Bombay. The illicit traffic is carried on mostly by Pathans in spite of the vigilance of the Excise staff.

The largest seizure of cocaine by the Excise Department during the year was one of 24,000 grains.

CHAPTER VI.

Opium.

34. *Realizations from opium issued from depôts.*—Opium issued from the depôts realized Rs. 26,77,437 as shown in the District Treasury Accounts. Of this sum Rs. 13,66,650 represent the prime cost paid to the Government of the United Provinces and the balance of Rs. 13,10,787 gain on sales as shown in column 20 of Imperial Return I.

From the latter figure the expenditure noted below has to be deducted. The net profit to Government thus amounts to Rs. 12,95,564 (inclusive of duty) against Rs. 13,67,385 in the previous year, a decrease of Rs. 71,821 :—

	Rs.
(1) Conveyance and packing charges at opium depôts in British Districts	13,290
(2) Cost of maintenance of the Government depôts at Sadra and Palanpur	1,933
	15,223

35. *Sales in British districts.*—The total sales in British districts aggregated 26,866 seers against 28,292 seers in the previous year (column 15 of Imperial Return IV) a decrease of 1,426 seers or 5 per cent. due chiefly to the fall in the consumption of opium in the districts of Ahmedabad, Bombay and Poona. No special reason can be assigned for this decrease except the high selling rate owing to the increase in issue price.

36. *Vend fees.*—The fees for retail vend in British districts amounted to Rs. 9,52,452 against Rs. 7,18,739 in the previous year (column 21 of Imperial Return I) an increase of Rs 2,33,713 which is attributed chiefly to keen competition at the auctions.

37. *Retail shops and medical practitioners', chemists' and druggists' licenses.*—The total number of shops was 690 against 687 in the previous year (column 29 of Imperial Return III). The number of licenses held by medical practitioners, chemists and druggists for the possession and sale of opium and its preparations decreased from 967 in the previous year to 811 (column 33 of Imperial Return III).

38. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 18,615 seers against 21,434 seers in the previous year (Appendix G).

39. *Manufacture and issues in the Baroda State.*—The area under poppy cultivation in the Baroda State decreased to 923 acres in 1923-24 from 1,361 acres in 1922-23. The opium in hand at the beginning of the year was 77,840 seers and that manufactured during the year 14,594 seers. The total issues to the licensed dealers declined from 7,567 seers to 6,830 seers. The stocks held at the end of the year were 79,927 seers exclusive of 5,090 seers on account of dryage.

40. *Total excise opium revenue.*—The excise opium revenue (exclusive of prime cost) was Rs. 22,63,239. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory, the aggregate revenue amounted to Rs. 22,66,239, against Rs. 21,03,490 in the previous year, an increase of Rs. 1,62,749.

CHAPTER VII.

FINANCIAL RESULTS.

41. *Revenue.*—The total realizations of the year (column 33 of Imperial Return I) are contrasted below with those of the previous year:—

	Realizations in			
	1922-23	1923-24	Increase	Decrease
	Rs.	Rs.	Rs.	Rs.
1. Country spirits ..	2,69,90,620	2,76,17,570	6,26,950	....
2. Country fermented liquors	31,99,303	43,53,159	11,53,856	....
3. Malt liquors	67,964	46,207	....	21,757
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) ..	13,27,010	11,60,654	....	1,66,356
5. Commercial spirits (including medicated wines) ..	45,255	21,559	....	23,696
6. Hemp drugs	16,57,961 (*a*)	19,57,093 (*b*)	2,99,132	....
7. Opium	21,00,490	22,63,239	1,62,749	....
8. Fines and forfeitures ..	4,890	12,636	7,746	....
9. Miscellaneous ..	1,93,932	1,79,862	....	14,070
	3,55,87,425	3,76,11,979	22,50,433	2,25,879

(*a*) Exclusive of license fees Rs. 1,931 for opium shops in Indian States, but inclusive of gain on sale proceeds of excise opium supplied to those States.

(*b*) Exclusive of license fees Rs. 3,380 for opium shops in Indian States but inclusive of gain on sale proceeds of excise opium supplied to those states.

42. *Expenditure.*—The expenditure for the year exclusive of (1) refunds (Rs. 1,73,399) and (2) compensation to (*a*) the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue which they were formerly allowed (Rs. 1,30,128) was Rs. 16,45,338 against Rs. 16,23,892 in the previous year. The gross total expenditure inclusive of the above two items amounted to Rs. 20,92,615, against Rs. 20,23,970 representing about 5½ per cent. of the gross revenue of Rs. 3,76,11,979. The nett excise revenue of the year thus advanced to Rs. 3,55,19,364 from Rs. 3,35,63,455 in the previous year, an increase of Rs. 19,55,909.

43. *Recovery of excise revenue by coercive processes.*—Coercive processes were resorted to for the recovery of arrears of excise revenue in the districts of Broach, Surat, Ratnagiri, Kanara, Dharwar, Belgaum, Bijapur, Poona, West Khandesh and East Khandesh. In most cases moveable or immoveable property had to be attached before the arrears could be recovered.

CHAPTER VIII.

Offences against Abkari and Opium Laws.

44. *Offences against Abkari Law.*—The total number of cases detected was 4,576 against 3,979 in the previous year. Of these 3,880 related to liquor, 288 to hemp drugs and 408 to cocaine against 3,458, 161 and 360 respectively in the previous year (columns 8, 14 and 18 of Appendix J).

Fluctuations in liquor cases.—The districts which contributed most to the increase noticeable in cases of "illicit distillation" (843) were, as usual, those notorious for this kind of crime, *viz.*, West Khandesh (302), East Khandesh (222), Thana (205) and Dharwar (149). The cause underlying this increase is primarily, as has already been explained, the high cost of country spirit sold at licensed shops. In the West Khandesh district, there was an additional cause, *viz.*, the closure of the Dhulia Distillery which threw an abundant crop of mhowra on the local market and thus furnished illicit distillers in the Nawapur taluka with plentiful material for distillation. Cases of "illicit importation," etc., declined from 604 to 506. There was also a fall of 30 cases of "illicit possession" cases of "unlicensed sale" advanced by 11 to 58. The total failure of mhowra crop in the Kaira district is responsible for the decrease (304) in cases grouped under "other miscellaneous offences."

Fluctuations in hemp drugs cases.—The number of cases relating to hemp drugs increased to 288 from 161 in the previous year. The rise is due to large seizures of illicit importation and illicit possession of charas in the Town and Island of Bombay and in the districts of Ahmedabad and East Khandesh.

Fluctuations in cocaine cases.—Cocaine cases advanced by 48 to 408.

45. *Offences against Opium Law.*—The number of opium cases increased from 239 to 287. Of these 193 cases were tried in British Districts and 94 in Indian States against 184 and 55 respectively in the previous year (column 29, Appendix J). Cases of illegal possession were 189 against 182 in the previous year and those of "Illegal Import" 48 against 24. The contraband opium seized amounted to 647 seers, of which 400 seers were seized in British Territory and 247 in Indian States.

The total prohibition of the sale of charas, the high cost of opium and the severe restrictions imposed on the sale and possession of cocaine have, as in the case of country spirit, rendered contraband traffic in these drugs very lucrative. This fact, coupled with the difficulty in securing informants and the circumstance that the men engaged in the traffic are mostly Pathans and other desperate characters, has made the task of the Excise Preventive staff particularly difficult. The number of cases detected in these circumstances reflects therefore great credit on the officers concerned.

46. *Fluctuations in cases of drunkenness.*—Convictions for drunkenness were 3,782 against 3,854 last year (Appendix K, columns 2 and 3) 2,821

of these cases occurred in the Town and Island of Bombay. Cases on licensed premises advanced to 20 from 9 in the previous year.

47. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the excise and opium laws and methods of smugglers.

The Finger Print Branch of the Bureau received during the year 680 finger print slips of Excise offenders for search against 513 during the previous year. Previous convictions were traced in 125 instances compared with 105 in 1922-23. At the close of the year the Branch had on record a collection of finger print slips of about 11,300 Excise convicts.

General Remarks.

48. The administration of this complex Department grows more difficult year by year.

49. The quantity of licit liquor available for sale to the public diminishes annually owing to the rationing system. Experience has however shown that more powerful factors are at work in reducing consumption and that these factors have outstripped the rationing system. It is not unlikely that rationing helps the illicit distiller and the illicit importer, and still further the licensees to hold up stocks and make larger profits. In no districts have the licensees been able to sell their allowed ration for the year. The liquor is there why then can it not be sold ? For the simple reason that the price of liquor due to heavy still-head duty rates and equally heavy license fees makes it difficult for the public to purchase Government liquor. In some districts the strength of Government liquor is not suited to the tastes of the consumer and people consequently obtain strong illicit liquor manufactured locally or liquor imported from Indian States. The latter is only obtainable in districts which have a boundary marching with that of an Indian State.

50. Judging however from the steady increase in Excise crime the illicit distiller seems to be present and ready to assist the local consumer in obtaining spirit the price of which is commensurate with his means, and the strength of which is suitable to his palate.

The large increase in crime during the year under report 4,576 cases against 3,979 during the past year cannot be viewed with equanimity. The Excise Preventive staff in spite of diminished numbers, stoppage of all promotion owing to retrenchment, limited movement owing to reduced grants for travelling allowance has on the whole shown excellent results. The number of cases detected however represents in the opinion of experienced officers, but an insignificant percentage of the excise crime which is going on. Formerly mhowra alone was used as a base for illicit distillation. Now toddy, jaggery and molasses have been added. Districts and tracts where illicit distillation was unheard of are now starting this habit. Cases have occurred which prove that methylated spirits

have been drunk by labourers and others. Temperance movements and temperance teaching are very far behind in their efforts to prepare the people for the situation which the rapid executive measures of Government have created.

51. The clock of Excise policy cannot however be set back, and with the exception perhaps of restoring the old 30° U.P. strength, the programme outlined by Government must be pushed on. How then is the growing demoralization of the drinking classes, due to the large increase in Excise crime to be stemmed ? Government cannot continue to impose restrictions on drink and at the same time weaken the machinery which has to enforce these restrictions. In America the advent of prohibition brought with it a large increase in the Excise force, but here although the Excise policy amounts to gradual prohibition the machinery which has to enforce it is being drastically cut down.

52. The only true gauge of what is happening is the fall in the receipts from still head duty. The receipts from still head duty fell during the year under report by 12 lakhs. This is due to the fact, as shown in the report, that less liquor was consumed. The increase in crime however shows that more illicit liquor was consumed but to what extent the one is replacing the other it is not easy to say. It cannot however be controverted that illicit liquor is making headway against licit liquor and the fact, that in spite of reduced consumption the licensees can make a present to Government of an extra 19 lakhs over last year's license and vend fees, leads to more than a suspicion that he is becoming the ally of the illicit distiller. The increase in the consumption of hemp drugs and toddy are also significant facts. Government does not want to convert liquor drinkers into ganja smokers, but still the transformation is unconsciously taking place. Local officers report that toddy is being used for illicit distillation and this, in some measure, accounts for the very large increase in the reported consumption of toddy in some districts.

53. The Revenue still continues to increase, but this is chiefly due to windfalls from the auction system. How long these windfalls will continue it is impossible to say. Every year a certain number of licensees go under way owing to rash bidding and this process of elimination must gradually tell on the monetary results of future annual auctions.

54. An increasing revenue and a decreasing consumption are satisfactory results of the year's working. On the other hand the growth of illicit distillation, illicit importation, the transition to hemp drugs and denatured spirit are very alarming aspects of the year. Of these however illicit distillation is the worst and unless Government is prepared to strengthen the Excise staff instead of retrenching it, the evil must perforce grow rapidly and the revenue in consequence decline. The time has really arrived when we must halt and seriously ask the question what is the ultimate aim as regards our Excise policy and the treatment of the Excise staff necessary to enforce that policy.

55. The department has passed through a strenuous year and the Commissioner must record his appreciation of the excellent work done by the staff as a whole. Special mention is necessary of Mr. Smith whose experience and activities have been of invaluable help to the Commissioner and of benefit to the department.

Mr. Macmillan deserves thanks for his unremitting zeal in excise matters affecting the Surat district.

My own office has worked well under Mr. Pinto as Personal Assistant.

J. GHOSAL,
Commissioner of Excise.

Bombay 22nd July 1924.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1923-24.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof): Rs. a. p.
Ahmedabad	Messrs. Dalals, Vakil, Kothawala and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse ...	1 5 0
Kaira			Anand do. ...	
Panch Mahals			Godhra distillery ...	
Broach			Broach bonded warehouse ...	
Surat	Under Departmental Management.	Do. do. ...	Surat bonded warehouse ...	1 5 0
Dangs			Bulsar do. ...	
			Ahwa do. ...	
Thana.				
Salsette Taluka	Under Departmental Management.	Government Central distilleries at Nasik, Godhra, Dhulia* and Mundhwa.	Thana bonded warehouse ...	1 4 0 to Mundhwa.
Bassein do.			Bassein do. ...	1 5 0 to Godhra.
Mahim do.			Dahanu do. ...	1 6 0 to Dhulia.
Dahanu do.				
Umbergaon and Mokhada Pethas and Jawhar State.				
Bhiwandi, Kalyan, Shahpur, Vada and Murbad talukas.	Do. ...	The Government Central distilleries at Dhulia* Mundhwa and Nasik.	Kalyan do. ...	1 6 0 to Dhulia. 1 4 0 to Mundhwa
Kolaba	The liquor supply was managed departmentally.	The Government Central distillery at Nasik.	Panvel bonded warehouse ...	.....
			†Mahad do. ...	
			Pen do. ...	
Town and Island of Bombay..	Do. ...	The Government Central distilleries at Nasik, Godhra, Dhulia* and from Sioni in the Central Provinces.	Sewri do. ...	1 5 0 to Godhra. 1 6 0 to Dhulia. 1 8 0 to Sioni.

Poona	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa.	Mundhwa distillery ...	1 2 5		
Ahmednagar			Ahmednagar bonded warehouse ...			
Sátára			Sátára do. ...			
Sholápur			Sholápur do. ...			
Násik	Under Departmental Management. Mr. J. C. Dubash supplied Malegaon upto 9th May 1923 and then under Departmental management.	The Government Central distilleries at Nasik and Dhulia.	Násik distillery ...	1 6 0	to Contractor.	
			Málegaon bonded warehouse ...			
West Khándesh	Mr. J. C. Dubash upto 9th May 1923 and thereafter under Departmental Management.	Do. do. ...	Dhulia distillery ...	1 6 0	Do.	
East Khándesh			Nandurbár bonded warehouse ...			
			Jalgaon do. ...			
Kánara (above-ghát) ...	The liquor supply was managed departmentally.	Government Central distillery at Khánápur in the Belgaum District.	Sirsi bonded warehouse ...			
			Khanápur distillery ...			
Belgaum			Dhárwár bonded warehouse ...			
Dhárwár			Gadag do. ...			
			Háveri do. ...			
Bijápur			Bijápur do. ...			
			Kamta do. ...			
Kánara (below-ghát) ...			Kodibag do. ...			
			Ratnágiri do. ...			
Ratnágiri			Chiplun do. ...			
			Harnai do. ...			
			Malwan do. ...			
Sankheda Mewas State in Rewa Kántha Agency.	Messrs. Jamshedjee Nássarwanji Ginwalla and Sons.	Wadia distillery ...	Wadia distillery ...	1 5 0		
Mahi Kántha Leased area ...	Messrs. Dalals, Vakil, Kothawalla and Co.	Dabhoda distillery ...	Dabhoda distillery ...	1 5 0		
			Vadagám bonded warehouse ...			

* Closed from 9th May 1923.

Note.—There is no sanctioned rate in the case of the Nasik and Khanapur distilleries.

† Mahad Warehouse supplies liquor to a few shops in Ratnagiri district.

J. GHOSAL,
Commissioner of Excise.

APPENDIX

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1923-24.				
		On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1	2	3				
1 Ahmedabad ...	1. Ahmedabad Municipality.	...	...	...	...	...
	2. Viramgam Municipality.	...	...	...	...	...
	3. Dholka Taluka...	...	...	...	...	...
	4. Sanand do. ...	...	...	...	...	...
	5. Gogho do. ...	...	...	...	...	...
	6. Prantij do. ...	...	...	...	...	...
	7. Dhandhuka do. ...	...	...	...	...	...
	8. Viramgam do. ...	...	...	...	...	...
	9. North Daskroi do. ...	...	...	...	...	...
	10. South Daskroi do. ...	...	...	...	...	...
	11. Modasa Petha ...	...	...	...	...	...
2 Kaira ...	All the 7 talukas of the district.	...	...	...	...	...
3 Panch Mahals...	1. Godhra Municipality.	...	...	...	...	...
	2. Godhra Taluka ...	...	...	...	...	...
	3. Kalol do. ...	...	...	...	...	...
	4. Dohad do. ...	...	...	4	1 (temporarily).	5
	5. Halol Mahal ...	...	...	...	...	...
	6. Jhalod do. ...	...	...	...	...	...
Broach ...	1. Broach Municipality ...	...	...	...	...	...
	2. Ankleshwar Taluka ...	...	...	...	...	...
	3. Hansot Mahal ...	...	...	...	...	...
	4. Jambusar Taluka ...	...	...	...	...	...
	5. Amod do. ...	...	...	...	...	...
	6. Vagra do. ...	...	...	1	...	1
	7. Broach do. ...	...	...	...	...	...

B.

Details as to meetings of Committees in 1923-24.					Hours for sale at shops during 1923-24.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
...	2	2	...	...		8 30	Ahmedabad City.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	10 30	8 30	Nadiad, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
...	...	...	...	...		8 0	Godhra town.
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...		8 30	Broach City and Ankleshwar town.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.

APPENDIX

District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1923-24.				
		On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1	2	3				
5 Surat	1. Surat Municipality	...	...	...	...	...
	2. Chorasi Taluka	...	...	...	...	...
	2. Rander Municipality	...	...	...	...	...
	3. Olpad Taluka	...	...	...	...	...
	4. Bardoli Taluka including Valod.	...	...	...	3 (Temporarily.)	3
	5. Jalalpur Taluka	...	...	...	...	...
	6. Chikhli do.	...	...	...	...	...
	7. Bulsar do.	...	...	...	...	...
	8. Pardi do.	...	...	...	...	...
	9. Mandvi do.	...	...	...	13	13
6 Thana	1. Bandra Municipality	...	...	...	...	
	2. Thana do.	...	...	...	...	
	3. Salsette Taluka	...	...	...	...	
	4. Bassein do.	...	...	...	...	
	5. Mahim do.	...	...	...	...	
	6. Dahanu do.	...	...	2	...	2
	7. Umbergaon Petha	...	...	...	...	
	8. Kalyan Taluka	...	...	...	...	
	9. Bhiwndi do.	...	...	...	...	
	10. Murbad do.	...	...	...	...	
	11. Shahapur do.	...	...	...	...	
	12 Vada do. (excluding Mokhada Petha).	...	...	...	...	
Bombay	One Committee for each of the seven Municipal Wards.	...	...	...	...	...
8 Kolaba	1. Alibag Taluka	...	...	...	...	...
	2. Pen do.	...	...	...	...	...
	3. Panvel do.	...	...	...	...	...
	4. Karjat do.	...	...	...	...	...
	5. Roha do.	...	...	...	...	...
	6. Mahad do.	...	...	...	...	...
	7. Mangaon do.	...	...	...	...	...

B—*continued.*

Details as to meetings of Committees in 1923-24.					Hours for sale at shops during 1923-24.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations.			Opening.	Closing.	
		to which effect given.		to which effect not given.			
		wholly.	partly.				
4					5		6
					A. M.	P. M.	
1	7	..	2	...		8 0	Surat City.
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	...	...	...	...	10 30	8 30	Bulsar and Rander towns.
...	...	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
1	1	...	...	...		9 0	Rural areas.
...	.....	...	..	...		8 30	Kalyan and Bhiwandi towns.
...	.....	...	...	...			
3	7	4	...	3			
...	.....	...	...	...			
...	.....	...	...	...			
2	3	1	...	2			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	..	...		9 0	Thana, Kurla and Bandra towns and Rural areas.
4	1	...	...	1	10 30	9 30	
1	.....	...	...	...			
1	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...	10 30	9 0	
1	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...			

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1923-24.				
			On recommendation of committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1		2	3				
9	Ratnagiri	1. Ratnagiri town ...	...	...	...	...	...
		2. Ratnagiri Taluka ..	...	...	...	...	...
		3. Rajapur do. ..	...	...	..	...	...
		4. Deogad do. ..	...	...	...	...	...
		5. Malwan do. ..	...	...	1	...	1
		6. Vengurla do. .	...	...	...	...	...
		7. Sangameshwar Taluka	...	...	...	...	...
		8. Chiplun do. ..	...	...	...	...	...
		9. Khed do. ..	...	...	...	...	..
		10. Dapoli do. ..	...	...	...	...	...
		11. Guhagar Mahal ..	...	...	...	...	...
		12. Mandangad do. ...	...	...	...	...	...
10	Kanara	.....	...	...	2	...	2
11	Dharwar	1. Dharwar Municipality .	...	..	...	...	...
		2. Hubli do. ...	..	...	4	...	4
		3. Gadag do. ...	..	...	...	...	...
12	Belgaum	1. Belgaum City and Cantonment Municipality.	...	...	...	...	...
		2. Belgaum Taluka ..	...	...	...	...	...
		3. Parasgad do. ...	...	...	...	...	...
		4. Bail-Hongal do. .	...	...	...	...	...
		5. Khanapur do. .	...	...	...	...	...
		6. Gokak do.	...	...	...	...	...
		7. Chikodi do. .	...	...	...	...	...
		8. Hukeri do. ..	...	...	...	...	...
		9. Athni do.	...	...	...	...	...
13	Bijapur	Bijapur Municipality	...	...	5	...	5

B—*continued.*

Details as to meetings of Committees in 1923-24.					Hours for sale at shops during 1923-24.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations.			Opening.	Closing.	
		to which effect given.		to which effect not given.			
		wholly.	partly.				
	4				5		6
					A. M.	P. M.	
...	.....	...	...	...		8 30	Ratnagiri, Malwan, Vengurla and Chiplun towns.
6	2	1	...	...			
1	1	1	..	...			
2	1	1	...	...			
2	2	2	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
2	2	...	1	1			
...	.....	...	...	...			
1	2	...	...	1			
...	.....	...	...	...			
1	1	1	...	...		9 0	Rural areas.
1	5	4	...	1	10 30	8 30	Karwar and Kumta towns.
						9 0	Rural areas.
...	.....	...	...	...		8 0	Dharwar, Hubli, Gadag and Ranebennur towns.
...	.....	...	...	...	10 30		
...	.....	...	...	...		8 30	Rural areas.
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		8 0	Belgaum, Athni and Nipani towns.
...	.....	...	...	...	10 30		
...	.....	...	...	...		8 30	Rural areas.
1	.....	...	...	...			
1	1	1	...	...			
1	2	...	2	...			
1	2	1	...	1			
...	.....	...	...	...	10 30	8 0	Bijapur, Bagalkot, Guledgudd and Ilkal towns.
						8 30	Rural areas.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1923-24.				
			On recommendation of committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
1		2	3				
14	Sholápur	1. Sholapur Municipality	...	...	...	...	...
		2. Sholapur Taluka	...	...	...	...	.
		3. Madha do.	...	...	...	...	...
		4. Barsi do.	...	1	...	...	1
		5. Karmala do.	...	...	...	...	...
		6. Phandharpur do.	...	...	...	...	...
15	Sátara	1. Satara Municipality	...	...	...	...	...
		2. Karad Taluka	...	...	...	...	...
		3. Walva do.	...	...	...	...	...
		4. Khanapur do.	...	...	...	...	...
		5. Khatao do.	...	...	...	...	...
16	Poona	1. Poona City Municipality	...	...	...	...	...
		2. Poona Cantonment and Surburban Municipality.					
17	Ahmednagar	Ahmednagar City and Cantonment and Bhingar Municipality.	...	...	...	...	...
18	Nasik	1. Nasik Municipality	...	...	1	...	1
		2. Malegaon do.					
		3. Malegaon Taluka					
19	West Khandesh.	1. Dhulia Municipality	...	...	..	...	..
		2. Nandurbar Taluka	...	...	...	...	...
		3. Sakri do.	..	...	...	...	...
		4. Taloda do.	...	...	...	...	..
		5. Shahada do.	...	...	...	...	...
		6. Shirpur do.	...	...	...	...	...
		7. Navapur Petha	...	...	...	...	...
		8. Dhulia Taluka (except Dhulia Town).	...	...	...	...	...
		9. Sindkheda Taluka	...	...	...	...	...

B—*continued.*

Details as to meetings of Committees in 1923-24.					Hours for sale at shops during 1923-24.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations.			Opening.	Closing.	
		to which effect given.		to which effect not given.			
		wholly.	partly.				
4					5		6
					A. M.	P. M.	
...	.....	..	...	...		8 0	Sholapur City, Bársi and Pandharpur towns.
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...			
...	.....	...	...	...		8 30	Rural areas.
...	.....	...	...	...		8 0	Satara, Wái, Karád, Miraj and Sangli towns.
...	.....	...	...	...			
...	.....	...	...	...	10 30		
...	.....	...	...	...			
...	.....	...	...	...		8 30	Rural areas.
...	.....	...	...	...		8 0	From 1st March to 31st August. (Poona City and Cantonments.)
...	.....	...	...	...	10 30	7 30	From 1st September to 28th February. (Poona City and Cantonments.)
						8 30	Rural areas.
...	.....	...	...	...	10 30	8 0	Ahmednagar City and Cantonment and Sangamner town.
						8 30	Rural areas.
...	.....	...	...	...	10 30	8 30	Nasik City, Malegaon and Yeola towns and Malegaon Camp.
						9 0	Rural areas.
1	1	...	...	1		8 30	Dhulia and Nandurbar towns.
1	1	...	...	1			
1	1	...	...	1			
1	1	...	...	2			
1	1	...	...	1	10 30		
1	1	...	...	1			
3	4	...	...	4			
...	.....	...	...	...			
1	1	...	...	1		9 0	Rural areas.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1923-24.				
			On Recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1	2	3				
20	East Khandesh.	1. Jalgaon Taluka ...	...	...	...	...	...
		2. Bhusaval do. ...	...	...	...	...	...
		3 Yawal do. ...	...	...	...	...	...
		4. Raver do. ...	...	...	...	...	...
		5. Amalner do. ..	...	...	...	...	...
		6. Erandol do. ..	...	...	...	...	...
		7. Chopda do. ...	...	...	...	...	...
		8. Pachora do. ...	...	..	...	...	...
		9. Chalisgaon do. ...	...	...	...	...	...
		10. Jamner do. ...	...	...	...	...	...
		11. Edalabad Petha ...	...	...	...	...	...
		12. Bhadgaon do. ...	...	...	...	...	...
		Total ...	...	1	20	17	38

B—*concluded.*

Details as to meetings of Committees in 1923-24.					Hours for sale at shops during 1923-24.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations.			Opening.	Closing.	
		to which effect given.		to which effect not given.			
		wholly.	partly.				
	4				5		6
					A. M.	P. M.	
1	1	1	...	...			
...	...	...	...	...		8 30	Jalgaon, Nasirabad, Bhusaval, Parola, Amalner, Chopda, Dharangaon and Erandol towns.
...	...	...	...	...			
...	...	...	...	...			
1	3	...	3	...			
...	...	...	...	...			
...	...	...	...	...	10 30		
1	1	1	...	...			
1	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...			
44	53	19	3	24	...	...	

J. GHOSAL,
Commissioner of Excise.

APPENDIX C.

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas and (3) the whole British District of the Bombay Presidency during the year 1923-24.

Serial No.	District.	District headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 5).			Total for the whole District.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad	3	312,585	50,878	7·8	578,326	10,110	0·8	890,911	60,988	3·3
2	Kaira	6	91,392	13,493	7·0	619,590	21,869	1·7	710,982	35,362	2·8
3	Panch Mahals	2	40,054	10,952	13·1	334,806	28,816	4·1	374,860	39,767	5·0
4	Broach	2	52,521	23,162	21·2	255,224	25,582	4·8	307,745	48,744	7·6
5	Surat	3	144,263	30,522	10·2	530,088	130,438	11·8	674,351	160,960	11·4
6	Thana	6	117,026	63,493	25·8	795,730	168,701	10·2	912,756	232,094	12·2
7	Bombay	1	1,175,914	564,898	23·1	.....	.....	.....	1,175,914	564,898	23·1
8	Kolaba	1	5,253	3,998	36·5	557,689	68,117	5·8	562,942	72,116	6·2
9	Ratnagiri	4	48,366	11,918	11·8	1,105,878	59,715	2·6	1,154,244	71,633	3·0
10	Kanara	2	23,517	3,067	6·3	378,210	21,616	1·7	401,727	24,685	2·9
11	Dharwar	4	155,381	20,873	6·4	881,543	14,323	0·8	1,036,924	35,194	1·6
12	Belgaum	2	73,736	24,632	16·0	879,260	18,260	1·0	952,996	42,890	2·1

13	Bijapur	4	78,119	5,641	5·5	218,757	4,487	0·3	796,876	10,129	0·6
14	Sholapur	3	160,482	22,829	9·4	572,528	4,627	0·4	742,010	27,457	1·7
15	Satara	3	93,461	4,770	2·5	933,798	6,903	0·4	1,026,259	11,673	0·5
16	Poona	3	286,290	60,499	10·1	722,743	14,067	0·9	1,009,033	75,715	2·6
17	Ahmednagar	1	48,190	12,628	12·6	638,362	2,833	0·2	731,552	15,460	1·0
18	Nasik	4	68,288	18,424	10·1	744,288	24,521	1·6	832,576	42,945	2·4
19	West Khandesh	2	42,654	5,458	6·1	599,193	64,203	5·1	641,847	56,663 72,998	4·2
20	East Khandesh	9	143,621	16,799	5·9	932,216	47,948	2·5	1,075,837	64,747	2·8
	Total ... 1923-24 ...	66	3,189,113	9,68,934	14·6	12,823,229	737,134	2·7	16,012,342	1,708,118	5·1
	Total ... 1922-23 ...	66	3,189,113	1,059,908	15·9	12,823,229	731,990	2·7	16,012,342	1,791,898	5·3

* In the Akrani tract of West Khandesh.

J. GHOSAL,
Commissioner of Excise.

D 2—5

APPENDIX C (*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof. 1923-24.		Actual realizations.		Total realization 1923-24.
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fee.	
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,007	49,248	8·6	5,54,036	2,75,680	8,29,716
2	Broach City ...	41,341	17,553	20·4	1,97,471	1,36,320	3,33,791
3	Surat City ...	117,434	21,789	8·9	2,36,498	1,91,350	4,27,848
4	Thana Town ...	22,639	13,001	27·5	1,46,270	66,260	2,12,530
5	Bandra do. ...	27,944	19,232	33·4	2,16,358	93,480	3,09,838
6	Coorla do. ...	26,059	7,902	14·5	88,895	27,240	1,16,135
7	Bassein do. ...	10,367	9,358	43·3	1,05,273	34,040	1,39,313
8	Panvel do. ...	7,843	4,584	28·0	42,980	24,880	67,860
9	Alibag do. ...	5,253	3,998	36·5	37,481	17,060	54,541
10	Dharwar City ...	34,221	6,754	9·5	93,217	38,240	1,31,457
11	Hubli Town ...	66,772	8,284	5·9	94,448	60,240	1,54,688
12	Belgaum City and Cantonment.	48,320	21,261	21·1	2,39,189	1,10,164	3,49,353
13	Sholapur City Cantonment and places ten miles round.	113,931	17,389	7·3	1,95,625	1,68,480	3,64,105
14	Satara City and Cantonment.	22,454	2,784	5·9	29,250	11,215	40,465
15	Poona City and Cantonment.	165,953	58,863	17·0	6,24,634	5,19,360	11,43,994
16	Ahmednagar City and Cantonment.	48,190	12,628	12·6	1,44,641	1,56,600	3,01,241
17	Nasik City ...	38,211	8,517	10·7	95,819	52,080	1,47,899
18	Dhulia Town ...	29,521	3,559	5·8	33,367	68,000	1,01,367
19	Jalgaon do. ...	23,324	2,272	4·7	21,173	41,600	62,773
20	Bhusaval do. ...	25,071	4,491	8·6	50,527	80,000	1,30,527
	Total for Towns...	1,148,855	293,467	16·5	32,47,152	21,72,289	54,19,441

J. GHOSAL,
Commissioner of Excise.

APPENDIX D.

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at booths; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each British District of the Presidency during the year 1923-24.

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.	1923-24. Number of licenses issued for		
		Cocoanut and Brab.	Date and Wild Palm.	At booths.	Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3		4	5	6	7
1	Ahmedabad ...	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p.	...	3	2
2	Kaira ...	(a) 0 8 0	(a) 0 8 0	.....	24	...	...
3	Panch Mahâls ...	.....	0 4 0	.....	6,780	...	...
4	Broach ...	5 8 0	2 8 0	.....	19	74	6
5	Surat ..	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	.....	13,793	832	172
6	Thána ..	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 9 0 0	6 0 0 5 0 0 3 0 0 2 0 6 3 0 0	.....	78	1,035	197
7	Bombay ...	12 0 0	6 0 0	.....	2	84	127
8	Kolába ...	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	.....	22	37 859	18 85
9	Ratnágiri ..	8 0 0	3 0 0	.....	...	106	90
10	Kánara ...	8 0 0	3 0 0	.....	...	11	114
11	Dhárwár ..	6 0 0	3 0 0	.....	...	8	79
12	Belgaum ...	6 0 0	3 0 0	.....	...	9	110
13	Bijápur ...	6 0 0	3 0 0	.....	...	21	12
14	Sholápur ..	6 0 0	3 0 0	.....	...	...	6
15	Sátára ..	6 0 0	2 0 0	.....	86	29	27
16	Poona ..	6 0 0	3 0 0	.....	23	...	5
17	Ahmednagar ...	6 0 0	3 0 0	.....	...	9	16
18	Násik ...	6 0 0	2 0 0	.....	7	1	8
19	West Khándesh ...	6 0 0	2 0 0	.....	...	3	2
20	East Khándesh ..	6 0 0	2 0 0	.....	...		
	Total ...	.....	.....	.....	20,834	3,101	1,076

APPENDIX D—*continued.*

Serial No.	District.	1923-24. Number of trees licensed to be tapped. Hawking.	Total.	Cocoanut.	Bmb.	Date.	Total.	Quantity of toddy sold.
1	2	8	9	10	11	12	13	14
								Gals.
1	Ahmedabad ...	...	5	...	...	3 5	355	10,769
2	Kaira ...	...	24	...	24	...	24	.....
3	Panch Mahals ...	...	6,780	...	7,844	...	7,844	.....
4	Broach ...	...	99	...	1,550	1,805	3,445	84,053
5	Surat ...	...	14,707	...	801	218,466	219,267	4,390,753
6	Thána ...	...	1,310	891	11,916	47,428	60,234	2,379,845
7	Bombay ...	80	293	17,220	372	1,840	19,432	1,356,013
8	Kolába ...	...	77	241	464	393	1,098	40,624
9	Ratnágiri ...	...	924	(a)22,577	...	...	(a)22,577	1,547,605
10	Kánara ...	...	196	5,429	1,058	322	6,809	568,823
11	Dhárwár ...	...	125	...	...	32,755	32,755	698,976
12	Belgaum ...	...	87	...	679	17,139	17,818	476,144
13	Bijápur ...	1	120	...	...	18,545	19,545	421,797
14	Sholápur ...	...	33	...	...	26,669	26,669	400,094
15	Sátára ...	1	93	...	...	270	270	700
16	Poona ...	3	82	2	...	13,723	13,725	714,020
17	Ahmednagar ...	...	5	...	...	831	831	25,968
18	Násik ...	...	32	...	...	1,578	1,578	19,277
19	West Khándesh ...	...	9	...	...	250	250	48,473
20	East Khándesh ...	...	5	...	...	250	250	2,638
	Total ...	85	25,096	46,360	24,707	382,709	453,776	13,186,632

APPENDIX D—*continued.*

Serial No.	District.	1923-24.						
		Number of licenses issued for					Number of trees licensed to be tapped.	
		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	15	16	17	18	19	20	21
1	Ahmedabad ...	1	3	2	1	7	...	...
2	Kaira ...	30	...	...	...	30	...	30
3	Panch Mahâls ..	5,527	..	...	...	5,527	...	6,478
4	Broach ...	69	71	7	...	147	...	1,790
5	Surat ...	10,820	838	172	...	11,830	...	916
6	Thána ...	77	995	188	...	1,260	892	11,221
7	Bombay ..	1	84	127	80	292	15,668	467
8	Kolába ...	34	27	14	...	75	228	328
9	Ratnágiri ...	...	834	82	...	916	20,588	30
10	Kánara ..	...	103	84	...	187	4,664	...
11	Dhárwár ...	...	11	109	...	120	...	...
12	Belgaum ...	...	8	81	...	89	...	554
13	Bijápur ...	...	9	107	...	116	...	...
14	Sholápur ..	...	21	12	...	33	...	...
15	Sátára ...	60	...	6	1	67	10	...
16	Poona ...	15	29	27	3	74	...	...
17	Ahmednagar ...	...	1	5	...	6	...	...
18	Násik ...	17	9	20	...	46	...	...
19	West Khándesh ...	...	1	8	...	9	...	...
20	East Khándesh ...	...	2	1	...	3	...	...
	Total ...	16,651	3,046	1,052	85	20,834	42,070	21,814

APPENDIX D—*concluded.*

Serial No.	District.	1923-24—*contd.* Number of trees licensed to be tapped —*contd.* Date.	Total.	Quantity of toddy sold.	Remarks.
1	2	22	23	24	25
				Gallons.	
1	Ahmedabad ...	404	404	9,372	
2	Kaira ...	...	30	.....	(*a*) Kaira District and Deroli Amodra and Indran villages of Modása Mahál of Ahmedabad District.
3	Panch Mahális ...	...	6,478	.....	
4	Broach ...	1,885	3,675	100,563	
5	Surat ...	206,452	206,368	4,075,224	(*b*) Surat City, and 10 miles round. (*c*) Olpád Táluka beyond 10 miles from Surat City. (*d*) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (*e*) Párdi Táluka. (*f*) Bulsár Táluka, exclusive of 33 coast villages. (*g*) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (*h*) Part of Mándvi Táluka north of the Tápti. (*i*) Chikli Táluka. (*j*) Dángs. (*j*-1) Chikhli Táluka for Kaliparaj. (*k*) Párdi and Bulsár-East for Kaliparaj. (*k*-1) Bulsár-West for Kaliparaj.
6	Thána ...	47,667	59,780	2,331,303	(*l*) Sálsette and Bassein Tálukas. (*m*) Máhim Táluka. (*n*) Dáhánu Táluka. (*o*) Umbargaon Petha. (*p*) Rest of the district and Jawhár State.
7	Bombay ...	2,290	18,445	1,409,044	(*q*) Panvel and bagáyat part of Alibág Táluka. (*r*) Rest of the district and Sudhágad Mahál.
8	Kolába ...	343	899	34,868	(*s*) Includes 30 wild palms.
9	Ratnágiri ...	...	20,618	1,492,945	
10	Kánara ...	881	5,545	472,346	
11	Dhárwár ...	30,649	30,649	761,458	
12	Belgaum ...	13,978	14,532	438,691	
13	Bijápur ...	15,823	15,823	402,815	
14	Sholápur ...	18,030	18,030	551,931	
15	Sátara ...	249	259	1,092	
16	Poona ...	11,501	11,501	643,803	
17	Ahmednagar ...	661	661	15,382	
18	Násik ...	1,277	1,277	14,201	
19	West Khándesh ...	370	370	36,114	
20	East Khándesh ...	100	100	1,384	
	Total ...	351,560	415,444	12,792,591	

J. GHOSAL,
Commissioner of Excise.

APPENDIX E.

Statement showing the quantities of (a) imported denatured spirits passed into consumption at the favourable 7½ per cent. ad valorem *Rate of Duty and (b) locally produced denatured spirits passed into consumption free of duty during the year 1923-24 in the Bombay Presidency.*

Denatured spirit imported from Foreign countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. gals.		Imp. gals.			Imp gals.		
United Kingdom ...	5	...	...	...	.....	...	...	
Java ...	166,503	Baroda ...	39	...	Madras ...	67	...	
Ceylon ...	30	...	...	...	.....	...	...	
Total ...	166,538	...	39	...	.....	67	...	

J. GHOSAL,
Commissioner of Excise.

APPENDIX F.

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1924.

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1923.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
	Of Gánja.		Of Bháng.													
Name of Táluka in which permitted.	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.		Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar District.																
Ahmednagar ...	4	299	...	...	Ahmednagar ...	3,796	...	2,368	16	...	2	48	...	6,166	64	...
	...	...	...	...	Bombay ...	...	...	95	23	...	579	207	...	674	230	...
	...	...	...	...	Surat ...	...	...	9	11	...	25	19	...	34	30	...
	...	...	...	...	Ahmedabad ...	...	...	16	7	12	73	22	2	89	29	14
Total ...	4	299	...	...		3,796	...	2,488	57	12	679	296	2	6,963	353	14

APPENDIX F—*concluded.*

Name of the Warehouse in which the drugs were lodged, &c.	Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1924.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
	On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas
6 (*contd.*)	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
	Mds.	Mds	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
Ahmednagar ...	862	44	...	669	...	...	1,181	2	...	3,454	18	...	...	80 to 90 per maund	30 to 40 per maund	.....
Bombay ...	507	161	...	29	47	...	66	3	...	72	19	...	...	100	20	.....
Surat ...	22	21	..	...	...	...	6	3	...	6	6	...	...	150	30	.....
Ahmedabad ...	74	22	1	3	1	...	5	...	1	7	6	12	...	140	40	400
Total ...	1,465	248	1	701	48	...	1,258	8	1	3,539	49	12	...	...	.....	.....

J. GHOSAL,
Commissioner of Excise.

APPENDIX G.

Summary of the Accounts of the Opium Transactions in Indian States during the year 1923-24.

	Name of State or Political Agency.	Stock on 1st April 1923.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on re-weighment.	Total.	Sold and consumed.	Dryage.	Stock on 31st March 1924.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.	Seers.		Tola.	
1	Cutch	1,745	1,440	11	...	3,196	2,212	...	984	484,547	0·4	
2	Kathiawar	1,375	8,966	3	...	10,344	8,545	5	1,794	2,538,497	0·3	
3	Palanpur	535	1,546	103	...	2,184	1,753	7	424	518,566	0·3	
4	Mahi Kantha	351	1,284	...	...	1,635	1,373	6	256	450,478	0·2	
5	Rewa Kantha	1,323	2,513	10	18	3,864	2,703	21	1,140	753,058	0·3	
6	Cambay	265	540	...	2	807	704	1	102	71,762	0·8	
7	Other States	1,705	2,326	...	6	4,037	3,176	1	860	2,399,390	0·1	
	Total for the year 1923-24 ...	7,299	18,615	127	26	26,067	20,466	41	5,560	7,216,298	0·2	
	Total for the year 1922-23 ...	7,516	21,434	55	20	29,025	21,684	42	7,299	7,216,298	0·2	

J. GHOSAL,
Commissioner of Excise.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1923-24.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (Column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	18,15,480	2,400	18,17,880	13,46,827	...	13,46,827	4,68,653	...	2,400	2,52,877	15,99,704	
2	Kaira ...	5,09,004	...	5,09,004	4,24,619	...	4,24,619	84,385	...	..	65,116	4,89,735	
3	Panch Mahals ...	3,74,803	...	3,74,803	3,43,852	...	3,43,852	30,951	...	...	33,674	3,77,526	
4	Broach ...	9,32,555	...	9,32,555	8,59,323	...	8,59,323	73,232	...	...	90,922	9,50,245	
5	Surat ...	29,93,690	...	29,93,690	28,30,479	...	28,30,479	1,56,111	7,100	...	1,32,914	29,63,393	
6	Thana ...	40,06,035	...	40,06,035	39,82,664	...	39,82,664	23,371	...	...	3,11,019	42,93,683	
7	Bombay ...	1,17,32,193	...	1,17,32,193	89,68,220	...	89,68,220	27,63,973	...	...	38,29,668	1,27,97,888	
8	Kolaba ...	11,52,265	...	11,52,265	9,88,506	...	9,88,506	1,62,554	...	1,205	1,68,745	11,57,252	
9	Ratnagiri ...	11,54,497	501	11,54,998	10,01,659	501	10,02,160	1,52,630	...	208	1,92,145	11,94,305	
10	Kanara ...	4,34,923	1,430	4,36,353	4,07,781	1,430	4,09,211	27,142	...	...	58,957	4,68,168	
11	Dharwar ...	13,44,820	516	13,45,336	13,14,660	390	13,15,050	27,827	...	2,459	1,08,935	14,23,985	
12	Belgaum ...	15,72,645	27,631	16,00,276	14,56,587	26,467	14,83,054	45,947	543	70,732	5,895	14,88,949	
13	Bijapur ...	6,21,286	16,765	6,38,051	5,69,561	14,262	5,83,823	7,703	...	46,525	21,422	6,05,245	
14	Sholapur ...	14,27,334	...	14,27,334	12,90,541	...	12,90,541	1,34,808	...	1,985	1,05,712	13,96,253	
15	Satara ...	5,81,696	...	5,81,696	5,28,862	...	5,28,862	52,834	...	...	64,576	5,93,438	
16	Poona ...	23,61,927	1,782	23,63,709	23,53,392	1,782	23,55,174	...	...	8,535	3,44,901	27,00,075	
17	Ahmednagar ...	7,46,403	...	7,46,403	6,46,330	840	6,47,170	99,233	...	...	88,697	7,35,867	
18	Nasik ...	10,10,649	...	10,10,649	7,92,386	...	7,92,386	2,18,263	...	...	1,61,905	9,54,291	
19	West Khandesh ...	8,05,471	1,00,647	9,06,118	6,79,393	21,592	7,00,985	1,41,187	11,131	52,815	1,51,163	8,52,148	
20	East Khandesh ...	15,69,734	1,750	15,71,484	13,26,845	850	13,27,695	2,40,070	...	3,719	2,39,198	15,66,893	
	Total ...	3,71,47,410	1,53,422	3,73,00,832	3,21,12,497	68,114	3,21,80,601	49,10,874	18,774	1,90,583	64,28,442	3,86,09,043	

J. GHOSAL,
Commissioner of Excise.

APPENDIX I.

Statement explaining the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1923-24.

	District.	Amount as per Treasury Account.	Deduct		Net Collections.	Add		Amount as per Demand, Collection and Balance Statement (Columns 7 and 8 of Appendix H).	Remarks.
			Collections made on account of other districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
	1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	15,99,704	.....	2,52,877	13,46,827	.....	4,68,653	18,15,480	
2	Kaira ...	8,67,261	3,43,852	(a) 98,790	4,24,619	.....	84,385	5,09,004	(a) Includes Rs. 33,674 on account of the Panch Mahals.
3	Panch Mahals ...		.....	.....	.....	3,43,852	30,951	3,74,803	
4	Broach ...	9,50,245	.....	90,922	8,59,323	.....	73,232	9,32,555	
5	Surat ...	29,63,393	.....	1,32,924	28,30,479	.....	1,56,111	29,86,590	
6	Thana ...	42,93,683	.....	3,11,019	39,82,664	.....	23,371	40,06,035	
7	Bombay ...	1,27,97,888	.....	38,29,668	89,68,220	.....	27,63,973	1,17,32,193	
8	Kolaba ...	11,57,252	.....	1,68,746	9,88,506	.....	1,62,554	11,51,060	
9	Ratnagiri ...	11,94,305	.....	1,92,145	10,02,160	.....	1,52,630	11,54,790	
10	Kanara ...	4,68,168	.....	58,957	4,09,211	.....	27,142	4,36,353	
11	Dharwar ...	14,23,985	.....	1,08,935	13,15,050	.....	27,827	13,42,877	
12	Belgaum ...	14,88,949	.....	5,895	14,83,054	.....	45,947	15,29,001	
13	Bijapur ...	6,05,245	.....	21,422	5,83,823	.....	7,703	5,91,526	
14	Sholapur ...	13,96,253	.....	1,05,712	12,90,541	.....	1,34,808	14,25,349	
15	Satara ...	5,93,438	.....	64,576	5,28,862	.....	52,834	5,81,696	
16	Poona ...	27,00,075	.....	3,44,901	23,55,174	.....	.....	23,55,174	
17	Ahmednagar ...	7,35,867	.....	88,697	6,47,170	.....	99,233	7,46,403	
18	Nasik ...	9,54,291	.....	1,61,905	7,92,386	.....	2,18,263	10,10,649	
19	West Khandesh ...	8,52,148	.....	1,51,163	7,00,985	.....	1,41,187	8,42,172	
20	East Khandesh ...	15,66,893	.....	2,39,198	13,27,695	.....	2,40,070	15,67,765	
	Total ...	3,86,09,043	3,43,852	64,28,442	3,18,36,749	3,43,852	49,10,874	3,70,91,475	

J. GHOSAL,
Commissioner of Excise.

APPENDIX J.

Statement showing (a) the number of offences against the Abkari Laws in each District of the Bombay Presidency proper detected by Government Establishment under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (3) offences relating to Cocaine, and (b) number of cases under the Opium Act investigated, during the year 1923-24.

Number.	District.	Cases detected (Abkári).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	Ahmedabad	34	9	33	2	...	78	...	...	42	1	...	43	...	2	1	3
2	Kaira	12	6	4	1	54	77	...	12	4	...	1	17	1	2	...	3
3	Panch Mahâls	262	3	34	...	...	299	...	8	1	...	...	9	...	...	...	..
4	Broach	35	48	1	4	...	88	...	...	9	...	...	9	...	...	...	...
5	Surat	36	114	21	5	29	205	...	...	...	...	...	...	..	1	...	1
6	Thána	311	138	21	4	32	506	...	...	1	3	...	4	...	...	...	...
7	Bombay	...	9	3	1	24	37	...	48	47	...	...	95	2	364	35	401
8	Kolába	19	3	10	...	26	58	...	...	...	...	...	...	...	...	...	...
9	Ratnág	2	24	18	1	1	46	...	...	...	...	...	...	...	...	...	...
10	Kánara	6	13	9	3	2	33	...	...	1	...	...	1	...	...	...	...
11	Dhárwár	215	30	20	10	...	275	...	3	...	5	...	8	...	...	...	...
12	Belgaum	24	43	16	15	...	97	1	1	1	1	...	4	...	...	...	...
13	Bijápur	56	16	30	8	...	110	...	1	2	1	...	4	...	...	...	...

APPENDIX J—*continued.*

Number.	District.	Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	19	20	21	22	23	24	25	26	27	28	29	30
													S. T. Gr.
1	Ahmedabad	124	109	...	...	11	...	...	...	...	...	11	47 72 79
2	Kaira	97	41	...	...	3	...	6	...	...	...	9	19 4 13¼
3	Panch Mahals	308	296	...	...	19	...	1	...	3	...	23	7 12 120¾
4	Broach	97	96	...	...	...	...	3	...	..	...	3	6 20 0
5	Surat	206	205	...	...	...	...	...	...	...	...	...	.....
6	Thána	510	485	...	...	4	...	...	...	1	...	5	17 11 21½
7	Bombáy	533	525	...	...	53	2	28	...	...	1	84	276 39 90
8	Kolába	58	58	...	...	...	...	...	...	...	...	...	.....
9	Ratnagiri	46	39	...	...	...	...	...	...	...	...	...	.....
10	Kánara	34	30	...	...	1	...	...	...	...	...	1	0 0 73½
11	Dhárwár	283	273	...	1	...	...	...	...	1	...	2	0 0 103
12	Belgaum	101	91	...	...	...	...	...	...	...	3	3	.....
13	Bijápur	114	105	...	...	...	...	...	...	...	...	...	.....

APPENDIX J—*continued.*

Number.	District.	Cases detected (Abkari).															
		Offences relating to liquor.						Offences relating to hemp-drugs.						Offences relating to cocaine.			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
14	Sholápur	...	11	2	2	2	17	...	...	2	3	...	5	...	...	...	...
15	Sátára	7	13	2	2	9	33	...	...	1	...	...	1	...	...	...	...
16	Poona	2	...	28	...	4	34	...	...	2	...	...	2	...	...	...	...
17	Ahmednagar	...	...	4	...	...	4	1	...	7	1	1	10	...	...	...	...
18	Násik	243	27	...	...	69	339	...	...	...	...	...	...	...	...	...	...
19	West Khándesh	970	...	163	...	3	1,136	...	...	...	...	...	...	...	...	...	...
20	East Khándesh	292	...	98	...	10	400	1	60	6	...	...	67	...	...	...	...
21	Baroda Cantonment	3	...	5	...	...	8	...	...	9	...	...	9	...	...	...	...
	Total ... 1923-24 ...	2,529	506	522	58	265	3,880	3	133	135	15	2	288	3	369	26	408
	Total ... 1922-23 ...	1,686	604	552	47	569	3,458	5	85	59	9	2	161	3	356	1	360

APPENDIX J—*continued.*

Number.	District.	Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
				Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	19	20	21	22	23	24	25	26	27	28	29	30
													S. T. Gr.
14	Sholápur	22	22	...	...	1	...	...	...	...	3	4	0 2 157½
15	Sátára	34	29	...	...	...	...	...	...	...	...	...	.....
16	Poona	36	36	...	...	1	...	...	...	1	4	6	0 3 0
17	Ahmednagar	14	13	...	...	1	...	...	...	...	3	4	0 2 68
18	Násik	339	328	...	...	2	...	...	...	...	9	11	0 40 146¼
19	West Khándesh	1,136	1,054	...	...	1	...	1	...	...	8	10	0 1 90
20	East Khándesh	467	439	...	...	10	...	...	...	1	3	14	19 28 70
21	Baroda Cantonment	17	17	...	...	...	...	3	...	...	...	3	6 20 0
	Total ... 1923-24 ..	4,576	4,291	...	1	107	2	42	...	7	34	193	400 19 133¼
	Total ... 1922-23 ...	3,979	3,812	...	4	138	3	17	1	3	18	184	821 23 0 0 7 22½ Chandul. 0 1 135 Madat.

APPENDIX J—*concluded.*

Number.	Indian States.	Cases detected (Opium).									Quantity of contraband opium seized.
		Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
1	2	21	22	23	24	25	26	27	28	29	30
											S. T. Gr.
1.	Cutch'	...	...	1	...	2	...	...	...	3	11 5 58½
2.	Káthiáwár	...	...	5	2	...	...	...	1	8	22 66 57
3.	Cambay	...	...	...	...	...	...	...	...	...	.....
4.	Pálanpur	...	...	64	...	3	...	...	...	67	148 64 45
5.	Mahi Kántha	...	...	...	...	...	...	...	...	...	.....
6.	Rewa Kántha	...	...	12	1	1	...	...	...	14	60 7 101½
7.	States under Poona Agency ...	1	...	...	...	...	1	...	...	2	4 0 0
8.	Do. Surat Agency	...	...	...	...	...	...	...	...	...	.....
9.	Do. Sholapur Agency ...	...	...	...	...	...	...	...	...	...	.....
10.	Do. Dharwar Agency ...	...	...	...	...	...	...	...	...	...	.....
	Total of Indian States for the year 1923-24.	1	...	82	3	6	1	...	1	94	246 63 81½
	Do. do. for the year 1922-23.	...	...	44	2	7	...	...	2	55	82 7 101
	Grand Total of British Districts and Indian States for the year 1923-24.	1	1	189	5	48	1	7	35	287	647 3 35
	Do. do. for the year 1922-23 ...	...	4	182	5	24	1	3	20	239	903 30 101 0 7 22½ Chandul. 0 1 135 Madat.

J. GHOSAL,
Commissioner of Excise.

APPENDIX K.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular, during the year 1923-24.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.
	On licensed premises.	Elsewhere.		
1	2	3	4	5
Ahmedabad ..	4	22	.....	.....
Kaira ...	...	26	.....	.....
Panch Maháls ..	...	30	.....	.....
Broach ...	...	27	.....	.....
Surat ..	...	17	.....	.....
Thána ...	16	122	.....	.....
Bombay ...	...	2,821	.....	.....
Kolába ..	...	25	.....	.....
Ratnágiri ..	...	12	.....	.....
Kánara ..	...	4	.....	.....
Dhárwár ...	..	31	.....	.....
Belgaum ..	.	59	.....	.....
Bijápur ..	...	24	.....	.....
Sholápur ..	...	70	.....	.....
Sátára ..	...	14	.....	.....
Poona ...	...	327	.....	.....
Ahmednagar ..	...	19	.....	.....
Násik ...	...	64	.....	.....
West Khándesh ..	...	17	.....	.....
East Khándesh ...	...	31	.....	.....
Total { 1923-24 ...	20	3,762	.....	.....
Total { 1922-23 ...	9	3,845	.....	3

J. GHOSAL,
Commissioner of Excise.

APPENDIX L.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of foreign spirits and fermented liquors in the Bombay Presidency proper during the year 1923-24.

1	2	3	4	5	6	7	8	9	10
Name of District.	LICENSES FOR WHOLESALE VEND OF IMPORTED SPIRITS AND IMPORTED FERMENTED LIQUORS AND MALT LIQUORS MANUFACTURED IN INDIA, FORM NO. V (FEE RANGING FROM RS. 100 TO RS. 800 PER ANNUM).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad	...	...	...	...	...	...	...	...	...
Town and Island of Bombay	108	64,119	*406,001	1,036,552	8,586	1,496	2,510	4,441	...
Total { 1923-24 ...	108	64,119	*406,001	1,036,552	8,586	1,496	2,510	4,441	...
Total { 1922-23 ...	111	21,354	†193,702	776,937	15,390	1,581	1,443	437	...

* Inclusive of 3,169 gallons of rectified spirits.

† Inclusive of 9,934 gallons of rectified spirits.

PROVINCIAL STATEMENT A—*concluded.*

1	11	12	13	14	15	16	17	18	19
Name of District.	LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE RS. 15 PER ANNUM).					REMARKS.
	Number of licenses.	Quantity of Spirit *sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				
		To other licensed vendors.	To the public.		To other licensed vendors.		To the public.		
					Beer.	Wines.	Beer.	Wines.	
		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
Ahmedabad	...	...	...	...	...	...	.....	...	
Town and Island of Bombay .	...	12,413	...	..	.....	...	.....	...	
Total { 1923-24 ...	...	12,413	...	...	.....	...	.....	...	
{ 1922-23 ...	1	19,216	34	...	.. ...	...	.....	...	

* There are no separate licenses for the wholesale vend of locally made spirits in the Town and Island of Bombay. These are sold under licenses shown in Column 2.

J. GHOSAL,
Commissioner of Excise.

APPENDIX M.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of foreign spirits and fermented liquors in the Bombay Presidency proper during the year 1923-24.

1	2	3	4	5	6	7	8	9
	FOREIGN SPIRITS AND FERMENTED LIQUORS.							
	Sold under Shop Licenses.							
	On Fixed Fees.				On fees determined by auction.			
Name of District.	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	8	512	7,882	8,551	...	...	...	...
2 Kaira ...	8	22	655	1	...	...	...	...
3 Panch Mahals ...	1	9	120	15	...	...	...	...
4 Broach ...	3	98	2,325	213	...	...	...	...
5 Surat ...	8	380	4,913	1,362	...	...	...	...
6 Thána ...	14	191	2,895	1,412	...	...	...	...
7 Bombay ...	73	17,603	75,506	40,680	26	642	10,965	12,918
8 Kolába ...	6	137	747	378	...	...	...	...
9 Ratnágiri ...	6	47	494	26	...	...	...	...
10 Kánara ...	7	166	550	325	...	...	...	...
11 Dhárwár ...	8	245	3,581	2,945	...	...	...	...
12 Belgaum ..	4	862	2,890	33,161	...	...	...	...
13 Bijápur ...	3	17	512	70	...	...	...	...
14 Sholápur ...	7	118	3,404	652	...	...	...	...
15 Sátára ...	7	151	4,569	983	...	...	...	...
16 Poona ...	22	3,385	25,842	19,506	...	...	...	...
17 Ahmednagar ...	7	185	2,664	1,426	...	...	...	...
18 Násik ...	6	575	2,797	3,516	...	...	...	...
19 West Khándesh.	3	27	1,378	106	...	...	...	...
20 East Khándesh...	5	210	3,466	1,721	...	...	...	...
Total 1923-24.	201	24,940	146,685	112,044	26	642	10,965	12,918
Total 1922-23.	197	76,020	367,984	506,310	26	1,248	12,323	13,495

APPENDIX M—*continued.*

PROVINCIAL STATEMENT B—*continued.*

	Name of District.	10	11	12	13	14	15	16	17
		FOREIGN SPIRITS AND FERMENTED LIQUORS.							
		Sold under Hotel or Dak Bungalow Licenses.				Sold under Railway Refreshment Room Licenses.			
		Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.		
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1	Ahmedabad ...	8	44	3,389	5,009	2	13	173	472
2	Kaira ...	...	...	...	...	...	...	...	...
3	Panch Mahals ...	...	...	..	...	1	1	44	72
4	Broach ...	...	...	...	...	1	2	51	83
5	Surat ...	...	...	...	...	1	3	89	200
6	Thána ...	10	64	1,518	2,420	2	16	535	1,520
7	Bombay ...	69	6,030	40,973	121,298	3	143	745	3,168
8	Kolába ...	8	101	456	589	2	5	135	294
9	Ratnágiri	...	...	...	...	...	...	...	...
10	Kánara ...	...	...	...	...	1	2	14	...
11	Dhárwár ...	...	...	..	..	2	1	116	...
12	Belgaum ...	5	...	...	15,461	2	7	85	182
13	Bijápur ...	1	...	3	2	1	2	42	42
14	Sholapur ...	5	20	472	3,703	2	9	49	123
15	Satára ...	4	48	138	2,508	4	17	218	697
16	Poona ...	28	323	1,063	75,507	4	34	497	1,981
17	Ahmednagar ...	5	13	68	36,284	1	1	44	193
18	Nasik ...	8	9	146	38,662	2	7	724	597
19	West Khándesh .	...	...	...	...	1	...	7	9
20	East Khándesh...	1	16	115	1,487	1	2	78	...
	Total 1923-24.	152	6,668	48,341	302,930	33	265	3,646	9,633
	Total 1922-23.	146	7,578	53,635	359,955	32	604	4,145	10,599

NOTE.—Columns 10—13 include particulars regarding "Ordinary Refreshment Room" and "Canteen Tenant" licenses.

Columns 14—17 include particulars regarding "Dining Car" and "Steamer" licenses.

Besides the sales entered in the statement 330,000 gallons of denatured spirit were sold during the year under reference.

APPENDIX M—*concluded.*

PROVINCIAL STATEMENT B—*concluded.*

	Name of District.	18	19	20	21	22	23	24	25	26
		SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
		Sold under Retail Vend Licenses.	Quantity sold.			Removed direct from Distilleries under special permits and passes.				
		Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
			Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	Ahmedabad		26	9,853	76	19,401		...	...	...
2	Kaira		...		...	...	...	...	...	...
3	Panch Mahals		...	...	...	...	...	...	...	...
4	Broach		..	...	...	...	..	...	...	...
5	Surat		...	.	...	...	...	...	...	...
6	Thána		...	...	...	...	...	...	...	...
7	Bombay		8,401	...		...	..	...	...	...
8	Kolába		...	...	...	..	...	...	...	...
9	Ratnágiri		...		...	..	...	...	...	...
10	Kánara		...	...	..	...	...	.	...	...
11	Dhárwár		...	..	...	...	...	...	...	...
12	Belgaum		...	...	..	...	...	..	...	...
13	Bijápur		...	..	...	.	...		...	...
14	Sholápur		...	...	...	...	...	...	...	...
15	Sátára		...	...	...	...	...	...	...	...
16	Poona		...	...	...	...	...	...	...	...
17	Ahmednagar		...	...	...	.	...	...	...	...
18	Násik		...	...	...	...	...	...	...	...
19	West Khándesh. ...		...	...	..	...	...	...	...	...
20	East Khándesh		134	...	...	...	...	...	...	...
	Total 1923-24. ...		8,561	9,853	76	19,401	...	...	...	...
	Total 1922-23. ...		14,817	7,211	83	20,006	1,303	...	...	...

J. GHOSAL,
Commissioner of Excise.

APPENDIX

Statement showing the number of liquor shops licensed for the of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con
				1922-
				40° U.P.
1	2	3		4
		1922-23.	1923-24.	Gallons.
1	Ahmedabad ...	...	5	85,951
				(30° U.P.) 369
2	Kaira ...	47	47	35,652
				(30° U.P.) 19,123
3	Panch Mahals ...	32	29	4,322
				(30° U.P.) 1,092
4	Broach ...	8	8	29,633
				(30° U.P.) 12,388
5	Surat ...	77	74	53,033
				(30° U.P.) 33,361
6	Thana ...	60	62	35,163
7	Bombay ...	...	...	1,022,716
8	Kolaba ...	15	15	58,469
9	Ratnagiri ...	36	30	53,581
				(30° U.P.) 92
10	Kanara { Below Ghat ...	11	11	45
				(30° U.P.) 14,584
	{ Above Ghat ...	16	14	4,946
				(30° U.P.) 3,746
11	Dharwar ...	35	35	42,376
				(30° U.P.) 40
12	Belgaum ...	24	24	39,376
				(30° U.P.) 11,091
13	Bijapur ...	34	40	7,186
14	Sholapur ...	2	2	11,629
15	Satara ...	10	12	10,366
16	Poona ...	19	16	103,045
17	Ahmednagar ...	3	3	17,864
				(30° U.P.) 368
18	Nasik ...	50	50	20,084
				(30° U.P.) 939
19	West Khandesh ...	59	65	2,097
				(30° U.P.) 602
20	East Khandesh ...	62	59	6,136
	Total ...	600	601	1,643,670
				(30° U.P.) 97,795

N.

exclusive sale of 60° U.P. spirit and the consumption in terms of the Presidency during the year 1923-24.

sumption.

23.	1923-24.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
61,254	69,403	47,915
	(30° U.P.) 258	
....	38,292	.....
	(30° U.P.) 17,695	
78,053	4,351	89,644
	(30° U.P.) 1,856	
54,199	30,840	49,340
	(30° U.P.) 15,006	
244,841	48,488	258,783
	(30° U.P.) 40,506	
554,577	30,605	534,327
25,873	930,320	16,766
120,921	54,321	98,808
110,539	48,493	106,343
14,352	...	15,124
	(30° U.P.) 14,286	
8,308	4,701	9,151
	(30° U.P.) 3,077	
36,005	37,907	30,184
	(30°U.P.) 538	
28,433	42,331	26,640
	(30° U.P.) 9,765	
22,909	5,099	17,673
42,856	13,141	48,781
	(30° U.P.) 85	
13,200	10,545	13,365
47,075	98,818	43,561
10,347	15,072	15,551
	(30° U.P.) 281	
81,562	16,125	82,005
	(30° U.P.) 669	
113,137	2,058	137,364
(*a*) 26,805	(30° U.P.) 689	(*a*) 32,496
147,868	4,952	154,440
1,843,114	1,505,862	1,828,261
	(30° U.P.) 104,711	

(*a*) In the Akrani tract of West Khandesh.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.					
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	6,38,959	...	4,16,202	10,55,161	.....	10,55,161
	52,123		*11,681*	*63,804*		*63,804*
Kaira ...	1,72,323	...	1,33,632	3,05,955	.....	3,05,955
			988	*988*		*988*
Panch Mahâls ...	1,41,839	...	89,831	2,31,670	.....	2,31,670
	1,14,281		*7,863*	*1,22,144*		*1,22,144*
Broach ...	4,85,129	...	2,83,933	7,69,062	.....	7,69,062
Surat ...	11,80,027	...	4,81,008	16,61,035	.....	16,61,035
	60,667		*15,999*	*76,666*		*76,666*
Thâna ...	25,09,114	...	12,12,543	37,21,657	.....	37,21,657
			12,540	*12,540*		*12,540*
Bombay ...	75,10,518	...	27,56,422	1,02,66,940	.....	1,02,66,940
Kolâba ...	7,22,238	...	3,64,526	10,86,764	.....	10,86,764
	20,331		*2,900*	*23,231*		*23,231*
Ratnâgiri ...	5,50,651	...	3,24,717	8,75,368	.....	8,75,368
Kânara ...	1,73,964	...	98,364	2,72,328	.....	2,72,328
Dhârwâr ...	4,03,848	...	2,63,382	6,67,230	.....	6,67,230
	37,102		*17,233*	*54,335*		*54,335*
Belgaum ...	4,68,365	...	2,72,115	7,40,480	.....	7,40,480
	72,204		*74,425*	*1,46,629*		*1,46,629*
Bijâpur ...	1,16,630	...	1,13,401	2,30,031	.....	2,30,031
	5,719		*4,000*	*9,719*		*9,719*
Sholâpur ...	3,13,173	...	3,02,150	6,15,323	.....	6,15,323
	10,256		*12,350*	*22,606*		*22,606*
Sâtâra ...	1,38,411	...	1,46,913	2,85,324	.....	2,85,324
	51,026		*29,956*	*80,982*		*80,982*
Poona ...	8,61,710	...	8,28,340	16,90,050	.....	16,90,050
	26,151		*28,151*	*54,302*		*54,302*
Ahmednagar ...	1,81,853	...	2,02,576	3,84,429	.....	3,84,429
Nâsik ...	3,93,382	...	3,51,893	7,45,275	.....	7,45,275
West Khândesh ...	4,14,600	...	3,39,911	7,54,511	.....	7,54,511
East Khândesh ...	6,25,710	...	6,33,267	12,58,977	.....	12,58,977
Total 1923-1924 ...	1,80,02,444	...	(a) 96,15,126	2,76,17,570	.....	2,76,17,570
	4,49,860		*2,18,086*	*6,67,946*		*6,67,946*
Total 1922-1923 ...	1,92,50,363	...	77,40,257	2,69,90,620	.....	2,69,90,620
	4,42,521		*1,40,225*	*5,82,746*		*5,82,746*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

	Rs.
(a) Vend fees	89,62,589
License fees ...	6,52,537
Total ...	96,15,126

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Country Fermented Liquors.				Malt Liquors.	
	Tari—Tree tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquor, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beer manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.
	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	810	680	.....	1,490	.....	.....
Kaira ...	...	12	.....	12	.....	.....
Panch Mahâls ...	825	.....	.....	825	.....	.....
Broach ...	13,427	23,128	.....	36,555	.....	.....
Surat ...	7,37,360	3,74,407	.....	11,11,767	.....	.....
Thâna ...	3,24,272	1,76,218	.....	5,00,490	.....	.....
		838		*838*		
Bombay ...	2,16,250	3,11,453	.....	5,27,703	2,700	.....
Kolâba ...	6,760	4,260	.....	11,020	.....	.....
	2,355	*480*		*2,835*		
Ratnâgiri ...	1,78,813	1,13,539	.....	2,92,352	.....	.....
Kânara ...	45,169	1,15,555	.....	1,60,724	.....	.....
Dhârwâr ...	91,033	3,98,624	.....	4,89,657	.....	.....
	18,105	*49,874*		*67,979*		
Belgaum ...	58,684	2,89,321	.....	3,48,005	27,598	.....
	16,411	*67,026*		*85,437*	*705*	
Bijâpur ...	71,541	2,32,495	.....	3,04,036	.....	.....
	1,734	*4,650*		*6,384*		
Sholâpur ...	64,176	2,58,348	.....	3,22,524	.....	.....
	6,675	*16,390*		*23,065*		
Sâtâra ...	617	230	.....	847	.....	.....
	270	*130*		*400*		
Poona ...	40,841	1,82,437	.....	2,23,278	15,909	.....
	143	*216*		*359*		
Ahmednagar ...	2,539	551	.....	3,090	.....	.....
Nâsik ...	3,061	5,311	.....	8,372	.....	.....
West Khândesh ...	380	9,070	.....	9,450	.....	.....
East Khândesh ...	502	460	.....	962	.....	.....
Total (1923-1924) ...	18,57,060	(*b*) 24,96,099	.....	43,53,159	46,207	.....
	47,693	*1,39,604*		*1,87,297*	*705*	
Total (1922-1923) ...	16,15,975	15,82,850	478	31,99,303	67,921	43
	32,023	*79,887*	*1*	*1,11,911*	*702*	

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

	Rs.
(*b*) Vend fees	18,26,913
License fees	6,69,186
Total ...	24,96,099

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Malt Liquors.	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
	14	15	16	17	18
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	8,266	7,981	16,247	10,72,898 *63,804*
Kaira ...	.....	.....	507	507	3,06,474 *988*
Panch Mahals ...	.....	.....	183	183	2,32,678 *1,22,144*
Broach ...	.....	.....	1,226	1,226	8,06,843
Surat ...	.....	.....	4,399	4,399	27,77,201 *76,666*
Thána ...	.....	.....	7,490	7,490	42,29,637 *13,378*
Bombay ...	2,700	2,46,197	8,51,417	10,97,614	1,18,94,957
Kolába ...	.....	.....	2,820	2,820	11,00,604 *26,066*
Ratnágiri ...	.....	.....	630	630	11,68,350
Kánara ...	.....	17	1,617	1,634	4,34,686
Dhárwár ...	.....	979	2,984	3,963	11,60,850 *1,22,314*
Belgaum ...	27,598 *705*	.....	3,972 *300*	3,972 *300*	11,20,055 *2,33,071*
Bijápur ...	.....	615	.....	615	5,34,682 *16,103*
Sholápur ...	.....	.....	3,205	3,205	9,41,052 *45,671*
Sátára ...	.....	698 *30*	2,955 *1,073*	3,653 *1,103*	2,89,824 *82,485*
Poona ...	15,909	9	1,747	1,756	19,30,993 *54,661*
Ahmednagar ...	.....	.....	2,908	2,908	3,90,427
Násik ...	.....	.....	4,213	4,213	7,67,860
West Khándesh ...	.....	.....	1,224	1,224	7,65,185
East Khándesh ...	.....	.....	2,395	2,395	12,62,334
Total 1923-1924 ...	46,207 *705*	2,56,781 *30*	9,03,873 *1,373*	11,60,654 *1,403*	3,31,77,590 *8,57,351*
Total 1922-1923 ...	67,964 *702*	3,83,688 *501*	9,43,322 *1,038*	13,27,010 *1,539*	3,15,84,897 *6,96,898*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.			
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.
	19	20	21	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	280	1,61,935	1,49,245	.....	3,11,180
Kaira ...	.....	1,29,461	27,633	.....	1,57,094
			232		*6,366*
Panch Mahâls ...	.....	*6,134*	7,005	.....	7,005
			3,041		*3,041*
Broach ...	.....	69,873	16,201	.....	86,074
Surat ...	.....	31,037	20,413	.....	51,450
		494	*107*		*601*
Thâna ...	.....	15,152	16,339	.....	31,491
Bombay ...	20,783	2,24,112	86,000	.....	3,10,112
		10,835			*10,835*
Kolâba ...	.....	7,260	6,670	.....	13,930
Ratnâgiri ...	.....	1,924	1,270	.....	3,194
Kânara ...	.....	2,180	807	.....	2,987
Dhârwâr ...	.....	9,215	4,371	.....	13,586
		450			*450*
Belgaum ...	200	9,445	4,949	.....	14,394
		494			*494*
Bijâpur ...	.....	3,491	6,763	.....	10,254
		510			*510*
Sholâpur ...	...	1,11,919	87,520	.....	1,99,439
		6,710			*6,710*
Sâtâra ...	....	47,056	42,803	.....	89,859
		4,575			*4,575*
Poona ...	289	1,51,911	1,67,509	.....	3,19,420
		5,549			*5,549*
Ahmednagar ...	.....	90,015	1,08,124	.....	1,98,139
Nâsik ...	.....	35,026	68,967	.....	1,03,993
		100			*100*
West Khândesh ...	.....	18,237	31,545	.....	49,782
East Khândesh ...	27	90,343	98,318	.....	1,88,661
Total 1923-1924 ...	21,559	(c) 12,09,592	9,52,452	.....	(c) 21,62,044
		35,851	*3,380*		*39,231*
Total 1922-1923 ...	45,255	12,65,238	7,18,739	.....	19,83,977
		42,326	*1,931*		*44,257*

Note.—The revenue, if any, derived from excisable articles of different kinds issued to Indian states is shown in italics below the figures relating to British districts and is not included in those figures.

(c) Exclusive of Rs. 65,344 in respect of the quantities of opium mentioned in column 24 of Imperial Return IV.

IMPERIAL RETURN II—EXPENDITURE

			Rs.
1. Contingencies and special charges			3,515
	Total ...		3,515
Add—Four-ninths share on account of charges for the Combined Salt and Excise Establishment ...			16,41,823
	Total ...		16,45,388
2. Refunds during 1923-24			1,78,399 *2,19,685*
Total charges ...	1923-24 ...		18,18,737 *2,19,685*
	1922-23 ...		17,50,092 *5,86,883*

Note.—Figures in italics are for Indian States.

J. GHOSAL,
Commissioner of Excise.

Annual Reports.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1923-24.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—55.

Bombay Castle, 18th December 1924.

Memorandum from the Political Resident, Aden, No. A.—298—4944 dated 10th June 1924—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1923-24 prepared by the Collector of Abkari, Aden.

Government memorandum* No. P.—55-C. dated 7th July 1924 to the Manager, Government Central Press.

Government endorsement* No. P.—55-C. dated 7th July 1924 to the Political Resident, Aden.

Letter* from the Political Resident, Aden, No. A.—408—6245 dated 25th July 1924.

Letter* from the Commissioner of Excise No. 2—3/24 dated 22nd July 1924.

Memorandum* from the Commissioner in Sind* No. P.—475-X. dated 8th August 1924

Government memorandum* No. P.—55 dated 29th August 1924 to the Manager, Government Central Press.

RESOLUTION.—The outstanding feature of the year was a further decline in the consumption of country and foreign liquor below the level of the previous year. In the case of country liquor the decrease amounted to 89,000‡ gallons bringing the total reduction since the year 1919-20 to no less than 10,21,000‡ gallons or 35·7 per cent. The fall was the most marked in urban areas, *i.e.*, district headquarter towns and towns with a population of 10,000 and upwards, while a slight increase occurred in rural areas. The figures of total and *per capita* consumption for the two areas excluding Aden during the quinquennium are as follows :—

Year.	Consumption in London proof gallons.		*Per capita* consumption in drams.	
	Rural areas.	Urban areas.	Rural areas.	Urban areas.
1919-20 ...	14,08,000	14,50,000	4	23·5
1920-21 ...	12,22,000	16,21,000	3·7	21·8†
1921-22 ...	9,29,000	13,08,000	2·8	17·3
1922-23 ...	7,66,000	11,60,000	2·3	15·3
1923-24 ...	7,75,000	10,62,000	2·4	14

† The reduced *per capita* consumption in spite of increased total consumption is due to the increase of population in urban areas.

These figures make it abundantly clear that, while on the one hand the problem of drink in this Presidency is essentially an urban one, on the other hand great strides have been taken in recent years to bring down consumption to a low level.

2. The statistics of the sale of foreign liquor in the Presidency proper given in the report are not comparable with those of the previous year owing to a change in the system of keeping accounts. But the totals of

*Not printed.

‡These figures are exclusive of Aden.

wholesale and retail transactions during the past three years show a reduction of 7,21,000 gallons or 24 per cent. since 1921-22. In Sind the consumption of foreign liquor increased by 46,800 gallons during the year. The increase of 401 in the number of licenses for the sale of foreign liquor in the Presidency proper was due to licenses being taken out in large numbers for the sale of denatured spirit and flavouring essences.

3. The fall in the consumption of liquor was accompanied by a striking increase of 4,03,000 gallons in the consumption of toddy. This would at first sight suggest no gain from the temperance point of view but only the replacing of the more expensive intoxicant by a cheaper one. But a detailed examination of the figures of consumption for the various districts fails to support this view. Thus in the town and island of Bombay a decline of 59,000 gallons in the case of country liquor was accompanied by an almost equal (53,000 gallons) fall in toddy, while in the Ahmedabad District, which showed the next largest reduction in liquor, *viz.*, 15,000 gallons, the increase in toddy was 1,400 gallons only. In Surat the consumption of both liquor and toddy rose by 7,851 and 3,15,529 gallons, respectively, while in Dharwar it fell by 4,662 and 62,482 gallons, respectively. In Sholapur an increase of 3,338 gallons in liquor was accompanied by a reduction of 1,51,887 gallons of toddy. As pointed out by the Commissioner of Excise no great reliance can be placed on the figures of toddy consumption since, unlike the figures for country liquor, they cannot be checked by any independent test. But, while the largely increased consumption which they evidence is undoubted, it cannot be affirmed with any degree of certainty that it replaced country liquor to any material extent. The figures cited above would go to show that the reasons for the increase were apparently of a local character, while the fact that the increase of 4202 licenses in the Presidency proper occurred mainly under the head of Domestic Consumption Licenses would further support the inference that the increased consumption occurred amongst a class who ordinarily use toddy and not amongst those who are addicted to country liquor.

4. The consumption of ganja, bhang and charas increased by 2,041, 2,754 and 850 seers, respectively, while that of opium decreased by 1,673 seers. The latter was due largely to the high price now charged for the drug; while the comparative cheapness of the hemp drugs coupled with other causes led to their increased use. In view of their comparatively harmless nature the increase however calls for no particular notice at this stage. In the case of bhang the increase occurred in Sind, where bhang is used as a cooling beverage during the hot weather. The increase of ganja on the other hand occurred chiefly in the Presidency proper. The Commissioner of Excise is of opinion that this increase is due to people finding country spirit too expensive and resorting to ganja. It is however noticed that the consumption of ganja went up by 5,930 seers in the year 1922-23 when the use of charas, of which 8,588 seers were consumed in the previous year, was stopped in the Presidency proper. This fact would strongly suggest that the increase of ganja was due to the prohibition of the more deleterious drug and was only remotely connected, if at all, with the reduced consumption of liquor. The increased use of the drug should however be watched and the Commissioner should report in due course whether any measures should be devised to check it.

5. Considerable interest attaches to the fact that, although the consumption of country liquor was in excess of the previous year's level in fifteen districts, in no case did it approach the sanctioned ration for the district. The total figures for the whole Presidency, excluding Aden, where the rationing system has not been introduced, are as follows :—

	London proof gallons.
Sanctioned ration for the year 1923-24	... 24,25,550
Actual consumption ...	... 18,39,033
Unused ration ...	... 5,86,517

Government are of opinion that, although the reasons for this remarkable decline are largely economic, inasmuch as the high cost of living amongst

the poorer classes leaves them a comparatively small margin for expenditure on luxuries like drink, the most important factor which keeps down consumption at the present day is the high price of liquor itself. This is due in the first place to the increase of still-head duty and the adoption of unrestricted auction as the normal mode of disposing of the right of vend. But it is undoubted that rationing, by inducing the licensees to raise prices in the hope of making the maximum profits from the minimum sales, plays no small part in producing the result.

6. Excise crime again showed an increase of 612 cases out of which 419 related to liquor. The Commissioner of Excise rightly points out that the primary cause of this increase is the high cost of country liquor. But other causes could also be suggested. For example, in the West Khandesh District, which contributed largely to the increase, the closing of the Dhulia Distillery threw an abundant crop of mhowra flowers on the market and thus furnished plentiful material for distillation. The increase is thus a direct and natural concomitant, at least during its earlier stages, of the policy of raising the price of liquor as a means of reducing consumption and of concentrating the manufacture of it at a few central distilleries in the interests of economic production. As stated in the preceding paragraph, the effect of rationing in reducing consumption is indirect rather than direct. The increase of crime can therefore no more be attributed to it than to the raising of the still-head duty and the introduction of the auction system. Nor can it, in the opinion of Government, be ascribed wholly to reduced consumption since not only did Bombay and Ahmedabad, where the consumption was lower than last year, also register a decrease in crime, but in the Surat District, where the consumption of both liquor and toddy increased considerably, there was a marked diminution in the number of offences detected, while in West Khandesh the increase in crime occurred in spite of a large increase in consumption. Facilities for illicit distillation and kindred offences generally exist in rural areas, which, as stated in paragraph 1 above, actually showed a slight increase in consumption. Government are therefore inclined to attribute the increase in crime mainly to the wider causes alluded to above and are of opinion that, viewed in this light, the problem of eradicating this species of crime is as much a question of vigilance on the part of the Excise Department as of the gradual weaning of those addicted to drink and finding other avenues of employment for those who have been the purveyors of it. For their own part it is most essential for Government to find alternative uses for those articles—principally mhowra flowers—which are used as bases for liquor and are produced in abundance in certain parts. The attention of the Commissioner of Excise should be invited to this aspect of the question and he should be requested to undertake investigations in that direction. In the meantime Government trust to the zeal and efficiency of their officers to keep down excise crime and would be prepared to consider favourably any proposals, *e.g.*, increased rewards to informants, which might tend to facilitate their task.

7. Government have perused with interest the concluding remarks of the Commissioner of Excise regarding the need for increased establishments to cope with the increasing volume of work and would await his concrete proposals in that behalf. In pursuance of the recommendations of the Retrenchment Committee Government have already invited the Commissioner to submit proposals for readjusting the staff in the various grades and strengthening it in districts where excise work is heavy by effecting economies elsewhere. But, should an increase of establishment be ultimately found to be necessary, Government would not fail to give the matter their close consideration, specially if their excise policy is to undergo developments in the direction of further restriction.

8. The financial results of the working of the department were satisfactory. The receipts from still-head duty decreased by Rs. 13,33,079 owing to the fall in the consumption of country liquor. But the decrease was counterbalanced by an increase of Rs. 22,05,636 under vend and license fees. The total revenue from all sources in the whole Presidency, including Sind and Aden, was Rs. 4,21,62,000 against Rs. 3,98,17,000 last year.

9. Various important changes—fiscal and administrative—were introduced during the year as follows :—

(1) The Dhulia Distillery in the West Khandesh District was closed and the country liquor required for the Dhulia area was supplied from the Nasik Distillery.

(2) " Off " sales by holders of Canteen Tenant System licenses were prohibited.

(3) In order to place local manufacturers on a par with those in other Provinces and Indian States whose products are freely imported into and consumed within this Presidency, the manufacture of foreign liquor and compounded spirits was permitted in the Presidency proper.

(4) The concession of reduced rate of duty of Rs. 5 per proof gallon of Indian-made spirits used in medicinal and toilet preparations manufactured in the Presidency or imported therein from Indian States within the geographical limits of the Presidency was extended to various Provinces.

10. By far the most important administrative measure was the separation, towards the end of the year, of the Excise Department in the Presidency proper from the Salt Department with which it had been amalgamated in successive stages during the quinquennium from 1917 to 1922. Prior to the amalgamation the control of the district excise administration rested with the District Collectors aided by a staff of Assistant Collectors (now styled Superintendents) while the Salt Department had its own Collector and Assistant Collectors. The essential feature of the amalgamation was the elimination of the Collector of Salt Revenue and the appointment of three Deputy Commissioners of Salt and Excise, who relieved the Commissioner and District Collectors of the minor details which absorbed an undue amount of their attention. The change was not without its beneficial effect on the Excise Department. But the Constitutional Reforms brought about a situation which was not contemplated when the question of amalgamation was first taken in hand. Under the Reforms " Excise " is a provincial transferred subject while " Salt " is a central subject. The combination of departments so classified could not but be productive of administrative inconvenience; but the drawbacks of the financial arrangements consequent on the amalgamation were even more serious. Accordingly the two departments were separated with effect from 1st March 1924. The strength of the establishment of the Excise Department was fixed at 2 Deputy Commissioners and 13 Superintendents. In accordance with the vote of the Legislative Council reducing the provision made in the budget for the Deputy Commissioners one of the two posts was abolished before the close of the year, while one post of Superintendent was abolished by the redistribution of the territorial charges in Nasik, Thana and East and West Khandesh. The working of the new arrangements has revealed the necessity for certain other changes in the constitution of the department which are now under the consideration of Government.

11. In conclusion Government desire to express their high appreciation of the zeal and ability evinced by officers of all grades in the working of the department.

By order of the Government of Bombay
(Transferred Departments),

H. K. KIRPALANI,
Deputy Secretary to Government.

G. R. No. P.—55, R. D., dated the 18th December 1924.

To

*The Commissioner in Sind,
The Commissioner of Excise,
*The Commissioners of Divisions,
*The Commissioner, Bombay Suburban Division,
*The Political Resident, Aden,
*All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
*The Collector of Bombay,
*The Deputy Commissioner of Excise, Bombay,
*The Superintendent of Salt and Excise, Sind,
*The Collector of Abkari, Aden,
*The Collector of Abkari, Deesa,
*The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
*The Political Agent, Rewa Kantha,
*The Political Agent, Mahi Kantha,
*The Director of Information,
*The Accountant General,
*The Compiler, General Administration Report,
*The Oriental Translator to Government,
*The Private Secretary to His Excellency the Governor,
*The Editors' Tables,
*The Editors of Newspapers,
*The Non-official Members of the Council of State representing the Bombay Presidency,
*The Non-official Members of the Legislative Assembly representing the Bombay Presidency,
*The Non-official Members of the Legislative Council,
*The Political Department,
*The Home Department,
*The Finance Department,
†The Honourable the Agent to the Governor General in the States of Western India,
†The Government of India,
†The High Commissioner for India in London.

*With copies of the Reports.
†By letter.

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No. of 1924.

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IMPERIAL RETURN III.

SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								Malt liquors only.
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home e-brewing licenses).	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad ...	...	...	1	...	...	...	.....	3	...	2	41	...	...	...	2	...	...	...	...
Kaira ...	...	...	...	...	...	...	.....	...	...	...	73	...	...	...	...	...	...	...	...
Panch Mahals ...	...	1	...	...	...	...	.....	...	...	...	46	...	...	...	...	...	...	...	...
Broach ...	...	...	...	...	...	...	.....	...	...	...	33	...	...	...	6	...	...	...	...
Surat ...	...	...	...	...	...	...	.....	...	...	2	131	...	...	...	172	...	...	...	...
Thana ...	...	...	...	...	...	...	.....	...	...	...	199	...	...	...	197	...	...	...	...
Bombay ...	...	...	...	...	...	...	108	58	...	4	238	...	...	...	127	...	...	...	...
Kolaba ...	...	...	...	...	...	...	.....	...	...	...	75	...	...	...	18	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	.....	...	...	...	126	...	...	...	85	...	...	...	...
Kanara ...	...	...	...	...	...	...	.....	...	...	...	61	...	...	...	90	...	...	...	...
Dharwar ...	...	...	...	...	...	...	.....	...	...	3	107	...	...	...	114	...	...	...	...
Belgaum ...	...	1	...	...	...	...	.....	...	...	1	79	...	...	...	79	...	...	...	...
Bijapur ...	...	...	...	...	...	...	.....	...	...	...	48	...	...	...	110a	...	...	...	...
Sholapur ...	...	...	...	...	...	...	.....	...	...	1	26	...	...	...	12	...	...	...	...
Satara ...	...	...	...	...	...	...	.....	...	...	3	33	...	...	...	6	...	...	...	...
Poona ...	...	1	...	...	...	...	.....	...	...	3	42	...	...	...	27	...	...	...	...
Ahmednagar ...	...	...	...	...	...	...	.....	...	...	...	17	...	...	...	5	...	...	...	...
Nasik ...	...	...	...	...	...	...	.....	...	...	...	66	...	...	...	16	...	...	...	...
West Khandesh ...	...	1*	...	1	...	...	.....	...	...	...	81	...	6	...	8	...	...	...	...
East Khandesh ...	...	...	...	...	...	...	.....	...	...	...	101	...	...	...	2	...	...	...	...
Total ...	...	†5	1	1	...	...	108	61	...	19	1,625	...	6	...	1,076	...	...	...	...
Total of previous year ...	...	†6	1	1	...	...	112	...	...	19	1,631	...	6	...	1,052	...	...	...	...

* Closed on 9th May 1923.

† Exclusive of two distilleries in Indian States—one at Dabhoda and the other at Wadia.

IMPERIAL RETURN III—SHOPS AND LICENSES—*continued.*

Name of District.	Foreign liquors. Retail licenses—Number for sale of								Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary drug sale permit).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
										(a)						
Ahmedabad ...	...	8	7	2	...	1	8	29	89	26	...	...	70	50	...	46
Kaira ...	...	3	.....	...	...	...	...	4	67	16	...	...	19	6	...	13
Panch Mahals ...	...	1	.....	1	...	...	...	4	36	5	...	...	9	...	...	4
Broach ...	...	3	.....	1	...	...	...	4	32	11	...	...	34	5	...	19
Surat ...	...	8	.....	1	4	...	9	26	21	14	...	...	25	25	...	26
Thana ...	...	14	10	3	19	...	...	24	17	20	...	...	34	...	...	33
Bombay ...	36	63	58	3	169	222	158	274	12	36	...	...	495	364	1	392
Kolaba ...	...	6	8	2	...	...	1	13	17	17	...	...	10	...	...	6
Ratnagiri ...	...	6	.....	...	...	...	...	4	8	15	...	...	...	...	...	5
Kanara ...	...	7	.....	1	...	...	...	10	11	15	...	...	2	...	...	2
Dharwar ...	...	8	.....	2	...	...	...	12	14	50	...	...	13	...	...	16
Belgaum ...	...	4	.....	2	10	16	1	16	14	34	...	...	16	12	...	17
Bijapur ...	...	3	.....	2	...	...	...	6	10	21	...	...	3	...	...	3
Sholapur ...	...	7	2	5	...	5	1	5	46	27	...	...	11	...	...	17
Satara ...	...	7	3	4	...	1	2	15	42	23	...	...	18	...	...	25
Poona ...	...	22	16	4	104	13	9	47	48	38	...	...	44	4	...	45
Ahmednagar ...	...	7	1	1	1	4	...	10	56	40	...	...	...	...	...	10
Nasik ...	...	6	5	2	10	3	...	15	38	35	...	...	3	...	...	9
West Khandesh ...	...	3	.....	1	...	...	...	5	31	20	...	...	6	...	...	2
East Khandesh ...	...	5	1	1	...	...	...	7	81	54	...	...	6	...	...	7
Total ...	36	191	111	37	317	264	189	529	690	517	...	...	811	466	1	697
Total of previous year.	36	186	111	35	287	74	172	429	687	518	...	...	967	67	1	591

(a) These are combined licenses for retail sale of ganja and bhang only, the consumption of charas is prohibited.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN IV—CONSUMPTION.

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.	Rates of duty.	
1	2	3	4	5	6	
	Gallons.	Gallons.	Gallons.	Gallons.	Rs. a. p. (40° U. P.)	Rs. a. p. (60° U. P.)
					6 12 0 (*a*)	4 8 0 (*a*)
					2 12 0 (*a-1*)	1 13 0 (*a-1*)
					4 8 0 (*a-2*)	3 0 0 (*a-2*)
					(30° U. P.)	
1 Ahmedabad ...	258	69,403	47,915	60,988	2 12 0 (*a-3*)	1 6 0 (*a-3*)
	7,461	13,872	3,252	14,847	2 12 0 (*a-4*)	1 6 0 (*a-4*)
					(40° U. P.)	
					2 4 0 (*a-4*)	1 8 0 (*a-5*)
					30° (U. P.)	
					3 3 0 (*a-5*)	
					(40° U. P.)	
					2 8 0 (*a-5*)	
					(30° U.P.)	
2 Kaira ...	18,267	40,479	...	37,074	3 0 0 (*b*)	
	805	2,238	...	1,906	(40° U. P.)	
					2 8 0 (*b*)	
3 Panch Mahals ...	1,930	4,492	92,166	40,913	2 4 0 (*c*)	1 6 0 (*c*)
	9,516	3,362	64,372	34,427	2 4 0 (*c-1*)	1 6 0 (*c-1*)
4 Broach ...	15,544	31,653	50,409	50,035	6 12 0 (*d*)	4 8 0 (*d*)
					5 10 0 (*d-1*)	3 12 0 (*d-1*)
5 Surat ...	40,506	48,489	258,782	160,960	6 12 0 (*e*)	4 8 0 (*e*)
	*2,849	3,400	5,500	7,497	5 10 0 (*e-1*)	3 12 0 (*e-1*)
	1,610				3 12 0 (*e-2*)	2 8 0 (*e-2*)
					4 8 0 (*e-3*)	3 0 0 (*e-3*)
						1 8 0 (*e-4*)
6 Thána ...	...	30,605	534,298	232,082	6 12 0 (*f*)	4 8 0 (*f*)
	...	247	12,869	5,296	5 10 0 (*f-1*)	3 12 0 (*f-1*)
					4 8 0 (*f-2*)	2 10 0 (*f-2*)
7 Bombay ...	...	959,422	16,869	582,401	7 12 0	5 0 0
8 Kolaba ...	...	54,321	98,808	72,116	5 10 0	3 12 0
		1,747	2,279	1,960		
9 Ratnagiri ...	...	46,725	103,198	69,315	4 8 0 (*m*)	3 0 0 (*m*)
						2 4 0 (*m-1*)
10 Kanara. Below-ghat	14,458	...	15,262	16,225	(30° U. P.) 3 6 0	
Above-ghat	3,265	4,905	9,402	8,989	(40° U. P.) 2 12 0	4 8 0
					6 12 0	
11 Dharwar ...	600	38,591	30,108	35,618	6 12 0	4 8 0
		5,602	145	3,419		
12 Belgaum ...	9,765	42,331	26,640	42,890	6 12 0	4 8 0
	311	7,494	4,106	6,357		
13 Bijapur ...	...	5,099	17,673	10,129	6 12 0	4 8 0
	...	206	930	496		
14 Sholapur ...	85	13,141	48,781	27,457	6 12 0	4 8 0
	44	353	1,765	949		
15 Satara ...	...	10,545	13,365	11,673	6 12 0	4 8 0
	...	7,804	3	4,684		
16 Poona ...	...	99,220	43,880	77,084	6 12 0	4 8 0
	...	2,675	1,490	2,201		
17 Ahmednagar ...	421	15,182	16,015	15,810	6 12 0	4 8 0
					6 12 0 (*g*)	4 8 0 (*g*)
					(30° U. P.)	1 8 0 (*g-1*)
18 Nasik ...	720	16,060	31,637	42,795	3 3 0 (*g-1*)	3 12 0 (*g-2*)
					(40° U. P.)	
					5 10 0 (*g-2*)	
					5 10 0 (*h*)	3 12 0 (*h*)
19 West Khandesh ...	482	1,255	54,945	36,253	(30° U. P.)	1 8 0 (*h-1*)
			†32,992		3 3 0 (*h-1*)	
					(40° U. P.)	
20 East Khandesh ...	...	5,579	158,135	66,601	6 12 0 (*i*)	4 8 0 (*i*)
					5 10 0 (*i-1*)	3 12 0 (*i-1*)
Total... 1923-1924 ...	106,301	1,537,477	1,751,280	1,697,408	.....	.....
	*2,840					
	19,747	49,000	96,711	84,039		
1922-1923 ...	96,838	1,655,644	1,773,858	1,770,744	.....	.....
	*2,305					
	20,425	47,419	82,440	77,449		

* 25° U. P. † Issues to Akrani out-still area.

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Foreign liquors other than Commercial spirits.				
	Imported liquors.			Liquors manufactured in India paying duty at tariff rates.	
	Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	7	8	9	10	11
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	10,944	569	9,032	26	.....
2 Kaira	655	22	1	.....	.....
3 Panch Mahals	164	10	87	.....	.....
4 Broach	2,376	100	296	.....	.....
5 Surat	5,002	383	1,562	.....	.....
6 Thâna	4,948	271	5,352	.....	...
7 Bombay	127,383	24,418	176,802	8,401	1,262
8 Kolaba	1,338	243	1,256	.....	.....
9 Ratnagiri	494	47	26	.....	.....
10 Kanara ... {Below-ghat ... / Above-ghat ...}	564	168	325	.....	.....
11 Dharwar	3,697	246	2,945	.....	.....
12 Belgaum	2,948	869	6,421	25	42 383
13 Bijapur	557	19	113	.....	1
14 Sholapur	3,622	147	4,478	303	.....
15 Satara	4,925	216	4,188	.....	.....
16 Poona	27,402	3,742	96,994	.....	.....
17 Ahmednagar	2,738	199	37,903	38	.....
18 Nasik	3,667	591	42,775	.....	.....
19 West Khandesh	1,380	27	115	.....	.....
20 East Khandesh	3,659	228	3,208	134	.....
Total ... 1923-24 ...	† 208,463	32,515	393,879	† 8,927	43,646
Total ... 1922-23 ...	† 433,221	85,460	785,703	† 18,856	104,656

† These are Imperial gallons only, not London proof.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Commercial spirits.			Opium and other drugs.	
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues in seers of excise Opium.	Retail sales in seers of other Opium.
1	12	13	14	15	16
	Gallons.	Gallons.	Gallons.	Seers.	Seers.
1 Ahmedabad	76	9,853	.....	3,598	.....
2 Kaira	.....	289	.....	2,877	.....
3 Panch Mahals	.....	121	.....	2,273	
4 Broach	.....	419	.....	1,553 780	.....
5 Surat	.....	4,153	.....	690 60	.....
6 Thana	.....	717	.....	337	.....
7 Bombay	806	300,006	.....	4,980 1,620	.....
8 Kolaba	.....	370	2	161	.....
9 Ratnagiri	.....	117	.....	43	.....
10 Kanara. Below-ghat ...	.....	147	.....	48	.....
Above-ghat ...					
11 Dharwar	.....	1,211	.....	205 45	.....
12 Belgaum	2	2,713	.....	210 49	.....
13 Bijapur	.....	215	.....	78 51	.....
14 Sholapur	.....	375	.....	2,484 809	.....
15 Satara	.....	330	.....	1,045 487	.....
16 Poona	.....	7,235	.....	3,366 635	.....
17 Ahmednagar ...	.....	387	.....	2,000	.....
18 Nasik	.....	974	.....	778 10	.....
19 West Khandesh ...	.....	94	.....	405	.....
20 East Khandesh ...	.....	364	.....	2,008	.....
Total ... 1923-24 ...	884	330,090	2	(*i*) 26,866 (*i-i*) 6,819	.....
1922-23 ...	910	323,007	240	28,292 7,994	.....

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Opium and other drugs—*contd.*				
	Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales in seers of Charas.	Retail sales in seers of Ganja.
1	17	18	19	20	21
	Rs.	Rs.	Lbs. ozs. grs.	Seers.	Seers.
1 Ahmedabad... ...	75	.....	.....	.....	2,005
2 Kaira	75	.....	.....	.....	816
3 Panch Mahals ...	75	.....	.....	.....	226 198
4 Broach	75	.....	.....	.....	814
5 Surat	75	.....	1 7 279	.....	1,179
6 Thana	75	.....	.....	.....	876
7 Bombay	75	.....	35 13 340	.....	13,792
8 Kolaba	75	.....	.....	.....	680 19
9 Ratnagiri	75	.....	.....	.....	555
10 Kanara. Below-ghat .	75	.....	.....	.....	744
10 Kanara. Above-ghat .					
11 Dharwar	75	.....	.....	.....	3,751 1,263
12 Belgaum	75	.....	.....	.....	1,767 901
13 Bijapur	75	.....	.....	.....	816 102
14 Sholapur	75	.....	.....	.....	3,245 388
15 Satara	75	.....	.....	.....	2,772 1,909
16 Poona	75	.....	.....	.....	4,482 609
17 Ahmednagar ...	75	.....	.....	.....	2,196
18 Nasik	75	.....	.....	.....	2,285
19 West Khandesh ...	75	.....	.....	.....	582
20 East Khandesh ...	75	.....	.....	.....	2,957
Total ... 1923-24 ...	.....	.....	37 5 182	.....	(*k*) 46,539 5,389
Total ... 1922-23 ...	.....	.....	30 8 60	.....	44,602 4,350

1 Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN IV—CONSUMPTION—*concluded.*

Name of District.	Opium and other drugs—*concld.* Retail sales in seers of Bhang and its preparation.	Retail sales of Cocaine in lb., oz. and grs.	Remarks.
1	22	23	24
	Seers.	Lbs. ozs. grs.	
1 Ahmedabad... ...	523	0 14 145	(*a*) Ahmedabad City, Cantonment and 5 miles round.
2 Kaira	285	0 0 343	(*a-1*) Parántij Táluka. (*a-2*) Rest of the district.
3 Panch Mahals ...	176 90	0 0 306	(*a-3*) Deesa Cantonment. (*a-4*) All the States and Tálukas under the Mahi Kántha Political Agency except Katosan Táluka.
4 Broach	140	0 0 53	(*a-5*) Katosan Táluka. (*b*) The whole of the Kaira District.
5 Surat	397	0 1 207	(*c*) Whole of the Panch Mahals district and Bhadarwa, Dedka and Pandu Mewás States.
6 Thana	219	0 0 62	(*c-1*) Sankheda Mewás in the Rewa Kántha Agency.
7 Bombay	4,732	15 6 387	(*d*) Broach City and 5 miles round. (*d-1*) Rest of the district. (*e*) Surat City and 5 miles round and Bulsar town.
8 Kolaba	77 2	0 0 28	(*e-1*) Chorási and Olpád Tálukas and western part of Bulsár (except Bulsár town) and towns of Párdi and Umarsadi.
9 Ratnagiri	10	0 0 249	(*e-2*) Bárdoli, Mándvi and Chikhli Tálukas and eastern part of Bulsár.
10 Kanara. Below-ghat .	.....	0 0 24	(*e-3*) Jaláipur and Párdi Tálukas (except the towns of Párdi and Umarsadi).
10 Kanara. Above-ghat .			(*e-4*) The Dángs.
11 Dharwar	7	0 0 199	(*f*) Sálsette and Bassein Tálukas including the Thana, Kurla, Bandra and Bassein towns.
12 Belgaum	6	0 1 295	(*f-1*) Rest of the district (except Umbergaon Petha).
13 Bijapur	3	.....	(*f-2*) Umbergaon Petha.
14 Sholapur	47	0 1 18	(*g*) Násik City. (*g-1*) Peint Táluka.
15 Satara	20 12	0 5 43	(*g-2*) Rest of the district (except Peint Táluka).
16 Poona	567 142	0 5 428	(*h*) Whole district (except Nawapur Taluka).
17 Ahmednagar ...	162	0 0 32	(*h-1*) Navapur Táluka. (*h-2*) Rest of the district.
18 Nasik	312	0 0 74½	(*i*) Bhusával Town. (*i-1*) Rest of the district.
19 West Khandesh ...	85	0 0 73	(*j*) Exclusive of issues to— Seers. Aden 37
20 East Khandesh ...	500	0 1 176	(*j-1*) Exclusive of issues to— Seers. Baroda Cantonment ... 37 Rajkot ... ... 8,966 Palanpur ... ... 1,546 Sadra 1,284
Total ... 1923-24 ...	8,268 246	17 9 80	(*k*) Exclusive of 294 seers of majum (2 seers in Sholápur and 292 seers in Nasik).
Total ... 1922-23 ...	8,989 25	20 0 61	(*m*) Ratnagiri district. (*m-1*) Shops on Goa Frontier.

1. Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown in black type below the figures relating to British districts, and not included in those figures.

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.												Exports.			
	Duty paid.								In bond.				Duty paid.		In bond.	
	From Madras.	From Goa.	From Calcutta.	From Shahajanpur.	From Secunderabad.	From Bangalore.	From Bhavnagar.	Total.	From Hoshiarpur.	From Bangalore.	From Madras.	Total.	To	Total.	To	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Mds.	Gals.	Gals.	Gals.				
Wines	128	81	...	...	...	...	...	209	...	...	...	...	...	...	...	...
Rum	...	...	...	9,599	...	...	...	9,599	...	...	...	...	...	...	...	...
Spirituous medicinal preparations.	...	...	557	...	...	614	48	1,219	...	...	...	...	...	...	...	...
Milk punch ...	...	...	14	...	...	...	...	14	...	...	...	...	...	...	...	...
Spirits	700	...	...	...	...	...	...	700	...	...	...	...	...	...	...	...
Stone Ginger Beer ...	...	...	...	...	128	...	...	128	...	...	...	...	...	...	...	...
Beer	1,124	...	...	...	...	4,320	...	5,444	...	490	14	504 Mds.	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	201	...	...	201	...	...	...	...
Ganja	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

J. GHOSAL,
Commissioner of Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.						Number of shops per 100,000 of population				
							Country spirit.			Opium.		Hemp drugs.	Country spirit.			Opium.	
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.					Out-still area.	Distillery area.			
		3			5			7		8		9		11		12	
1	2	Urban.	Rural.	4	Urban.	Rural.	6	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	10	Urban.	Rural.	Urban.	Rural.
1. Ahmedabad	...	16	3,800	...	351	540	...	0·9	158	0·8	54	0·9	422	...	5	4·4	5·4	13
2. Kaira	...	62	1,533	...	112	599	...	5·0	25	7·7	25	7·7	192	...	10	10	7	10
3. Panch Mahals	...	9	1,597	...	40	335	...	2·2	32·5	4·5	47	4·5	532	...	10	14·6	5	10
4. Broach	...	5	1,462	..	62	245	...	0·6	56	0·8	56	1·2	203	...	13	11	10	11
5. Surat	...	5·5	1,647·5	...	144	530	...	0·4	13	0·8	117·7	0·9	206	...	10	23	5	2·6
6. Thana	...	24·7	3,551·3	...	117	795	...	1·4	19	4·9	296	4·9	237	...	15	23	4	1·5
7. Bombay	...	22	...	...	1,178	...	...	0·09	...	1·8	...	0·6	...	...	20	...	10	...
8. Kolaba	...	10	2,150	...	42	521	...	1·2	32	1·4	215	1·4	215	...	19	13	17	2·0
9. Ratnagiri	...	18	3,980	...	48	1,106	...	2·6	33	4·5	995	4·5	362	...	15	11	8	0·4
10. Kanara	...	34	3,915	...	54	348	...	3·7	72·5	5·0	979	5·0	489	...	17	16	13	1·1
11. Dharwar	...	9·5	4,594·5	...	155	882	...	0·7	47	2·3	459	2	102	...	8	11	2·6	1
12. Belgaum	...	16·7	4,632	...	73	880	...	1·9	66	2·4	662	2	178	...	12	8	10	0·8
13. Bijapur	...	5	5,702	...	78	719	...	0·6	130	1·2	950	1·2	335	...	11·5	6	5	0·8
14. Sholapur	...	58	4,498	...	169	573	...	5·0	300	7	118	8	225	...	6·5	2·6	4·7	6·6
15. Satara	...	17	4,891	...	92	934	...	1·4	233	1·7	153	1·7	376	...	13	2·2	11	3·4
16. Poona	...	30	5,336	...	238	771	...	1·3	281	1·2	222	1·4	333	...	9 7	2·5	10	3
17. Ahmednagar	...	8	6,620	...	58	673	...	1·6	552	1·6	130	1·3	195	...	8·6	1·8	8·6	7·6
18. Nasik	...	21	5,858	...	119	714	...	2·0	103	2·3	202	2·3	225	...	8·4	8	7·6	4
19. West Khandesh	304	7	5,187	13	74	555	51	0·9	71	1	216	1	399	46	10·8	13	9·5	4·3
20. East Khandesh	...	19	4,532	...	168	907	...	1·6	51	1·6	66	1·6	108	...	7	9 8	7	7·6
Total ...	304	397·4	75,486·3	13	3,370	12,627	51	0·9	63·2	2·4	144·3	2·1	228	46	13·3	9·5	5	4·1
Total of previous year ...	304	397·4	75,486·3	13	3,370	12,627	51	0·9	63·5	2·4	144·9	2·1	231·5	46	13·1	9·4	4·9	4·1

IMPERIAL RETURN V—*continued.*

Name of District.	Number of shops per 100,000 of population.		Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation—per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 38 of Imperial Return I).
						Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	1893														
1	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	26
			Gallons	Seers.	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ahmedabad	5	1·6	6·84	·40	·29	10·48	6·82	17·30	45·01	41·48	86·49	22·93	24·94	47·87	1·69
2. Kaira	7	1·3	5·21	·37	·15	4·65	3·60	8·25	45·00	12·04	57·04	6·03	8·23	16·26	0·68
3. Panch Mahals	5	0·9	10·91		·11	3·47	2·20	5·67				9·77	3·41	13·18	0·66
4. Broach	6	3·0	16·30	·51	·31	9·70	5·67	15·37	44·99	10·43	55·42	18·01	10·20	28·21	3·09
5. Surat	4	1·5	23·88	·10	·23	7·33	2·99	10·32	44·98	29·58	74·56	20·72	10·94	31·66	4·27
6. Thana	4	2·0	25·45	·01	·12	10·81	5·22	16·03	44·96	48·48	93·44	3·49	13·47	16·96	4·69
7. Bombay	3	...	49·52	·42	1·58	12·40	4·78	17·03	45·00	17·27	62·27	18·76	6·52	25·30	10·80
8. Kolaba	17	2·0	12·81	·03	·13	10·01	5·05	15·06	46·09	41·43	86·52	5·04	16·32	21·36	2·01
9. Ratnagiri	8	1·0	6·01	·004	·05	7·94	4·68	12·62	44·74	29·53	74·27	17·50	16·41	33·91	1·04
10. Kanara	13	2·3	6·27	·01	·19	6·90	3·90	10·48	45·42	16·81	62·23	19·45	18·93	38·38	1·16
11. Dharwar	3	5	3·44	·02	·36	11·34	7·30	18·76	44·95	21·32	66·27	17·29	13·15	30·44	1·25
12. Belgaum	11	3	4·50	·02	·19	10·93	6·34	17·26	44·98	23·57	68·55	27·04	27·21	54·25	1·29
13. Bijapur	5	2	1·27	·01	·10	11·51	11·20	22·71	44·76	86·71	131·47	11·58	37·36	48·94	0·74
14. Sholapur	4	3·5	3·70	·33	·44	11·41	11·00	23·41	45·06	35·23	80·29	23·46	27·57	51·03	1·79
15. Satara	11	1·4	1·14	·10	·27	11·86	19·67	24·53	46·03	40·96	86·99	20·41	13·31	33·72	0·46
16. Poona	9	2	7·6	·33	·50	11·18	10·75	21·93	45·13	49·77	94·90	46·96	16·64	63·59	2·51
17. Ahmednagar	10	5	2·16	·27	·32	11·50	12·81	24·31	45·01	54·06	99·07	32·75	23·61	56·36	1·01
18. Nasik	7·6	3·6	5·14	·09	·31	9·19	8·23	17·41	45·02	88·76	133·78	16·23	16·99	35·22	1·13
19. West Khandesh	9·5	2·3	5·75	·06	·11	11·44	9·38	20·82	45·03	77·89	122·92	17·09	18·11	35·20	1·35
20. East Khandesh	7	4·6	6·20	·19	·32	9·39	9·61	18·90	44·99	48·96	93·85	19·09	9·96	29·05	1·46
Total ...	5·5	2·6	10·61	·17	·34	10·61	5·66	16·27	45·02	35·45	80·47	21·88	13·88	35·71	2·34
Total of previous year...	5·5	2·6	11·04	·17	·33	10·90	4·38	15·28	44·72	25·40	70·12	20·79	10·15	30·94	2·22

J. GHOSAL,
Commissioner of Excise.

No. P.—475-X. of 1924.

GENERAL DEPARTMENT.

OFFICE OF THE COMMISSIONER IN SIND.

Government House, Karachi, 8th August 1924.

Subject.—Excise Administration Report for the year 1923-24.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1923-24.

2. *Country spirit.*—The total consumption of country spirit has fallen still further from 133,000 to 131,000 proof gallons. The decrease has occurred for the most part in the Hyderabad and Sukkur districts, and is reported to be due to the increased competition of imported beer and spirits on the one hand and to increased smuggling of spirit from Khairpur and Kelat on the other. As regards the latter cause, there is no doubt that the Khairpur and Kelat liquor is flavoured in a way that appeals much more to the popular taste than Kotri liquor, and if the consumption of licit liquor is to be substituted for that of illicit liquor, the flavouring of Kotri liquor must be greatly improved. It is not mainly a question of the greater cheapness of the illicit liquor.

3. *Foreign liquor.*—There was an increase of 4,500 gallons in the imports of foreign liquor by sea—the increase occurring mainly under the heads 'fermented liquors' and 'spirits non-potable'. The increase under the former is attributed to falling prices and the growing demand for beer in bulk, and under the latter to larger imports from Java owing to the cheapness of Java spirit as compared with Indian-made rectified spirit.

The increase in the sales of imported fermented liquors occurred mainly in the towns of Karachi, Hyderabad and Sukkur and was due to improved shipping facilities, which admit of continental beers being put down at Karachi more cheaply than formerly.

4. *Intoxicating drugs.*—The consumption of intoxicating drugs during the year under report and the previous two years was as under:—

Year.	Bhang. Seers	Charas. Seers	Ganja. Seers
1921-22	1,18,800	6,000	1,200
1922-23	1,05,000	5,100	1,100
1923-24	1.08,500	5,900	1,200

Bhang.—The increase of 3,500 seers over the last year's figures, which works out to 3 per cent., is attributed chiefly to agricultural prosperity and higher temperatures during the hot weather, the drug being used largely as a cooling beverage.

Charas.—The consumption of charas increased by about 17 per cent. The probable explanation of this is decreased smuggling from the Punjab and the Rajputana States and the special efforts of certain licensees whose shops were due to be closed at the end of the year to get rid of their stocks.

5. *Toddy.*—The consumption of toddy increased from 8,000 to 17,000 gallons. It appears that this beverage is becoming increasingly popular in the province.

6. *Opium.*—The decline of about 200 seers in the consumption of this drug is attributed to its dearness at Karachi and Hyderabad on account of the high license fees obtained at the auction sales.

7. *Cocaine.*—One important cocaine case was detected during the year under report. The quantity seized amounted to about 80 ounces. The accused was an Arab fireman belonging to a steamer from Genoa.

8. *Financial results.*—The gross revenue of the department collected in the province amounted to Rs. 43,08,000 against Rs. 39,56,000 being an increase of 3·52 lakhs. The net revenue, after deducting the total expenditure debitable to 6, Excise, amounted to Rs. 41·21 lakhs, *i.e.*, 2·89 lakhs in excess of that of the preceding year. The increase is chiefly due to the higher bids obtained at the auction sales of country spirit, opium and hemp drug licenses.

9. *Kotri distillery.*—The distillery is working well. The complaint of the contractors that they were working at a loss has since been removed by the grant of higher rates of supply.

10. *Sind Excise Intelligence Bureau.*—The Bureau continued to do useful work. But only 17 supplements were issued during the year, a fact due, no doubt, to the Inspector having been handicapped by being required to perform extra duties.

11. *General.*—The gradually diminishing consumption of country spirit in Sind cannot be taken as an indication of a tendency towards greater abstinence on the part of the people in the use of alcoholic liquors. The fact is that the licit country spirit now on sale to the public, with its much reduced strength and inferior flavouring, is losing ground in competition with the more potent and delicately flavoured spirit produced in Kelat and Khairpur and with the cheaper kinds of foreign liquor generally. The effect of the former class of competition can be counteracted by increased vigilance on the part of the preventive staff. The department was re-organised and strengthened towards the close of the year, and it is hoped that an improvement in the detection and prevention of excise crime will soon be noticeable, though it would be wise not to expect too much in this direction until there has been an extensive

change of personnel in the department. That there is scope for improvement is evident from the fact that, in spite of the admittedly widespread existence of smuggling, the average number of offences detected by each preventive officer in the year worked out to only nine.

J. L. RIEU,
Commissioner in Sind.

To

The Secretary to Government,
Revenue Department,
Bombay.

No. P.—151 of 1924.

Sind Salt and Excise Department.

From

C. CLIFFORD, Esq.,

Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND.

Superintendent's Office:

Karachi, dated 31st July 1924.

Subject.—Excise Administration Report, 1923-24.

Sir,

Introduction.—I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department for the Province of Sind for the financial year 1923-24.

2. *Personnel of the Department.*—Charge of the department was held by the following officers during the year:—

Mr. C. Clifford from 1st April 1923 to 30th April 1923 and 1st January 1924 to 31st March 1924;

Mr. F. E. Cumming from 1st May 1923 to 10th June 1923;

Mr. G. R. Holland from 11th June 1923 to 31st December 1923.

No other changes of importance took place in the personnel, which forms part of the establishment of the combined Salt and Excise Department. This establishment, details of which are given in Appendix L, includes 3 Inspectors and 49 men of lower ranks employed at Salt Works and Depots and 7 Inspectors and 36 men of lower ranks engaged exclusively on excise duties at the Kotri Distillery, Country Spirit Warehouses, etc. The duties of the remainder-25 Inspectors and 135 clerks, petty officers and peons embrace the protection of both the Salt and Excise revenue.

3. *Changes introduced during the year.*—The following were the principal administrative changes during the year:—

(*a*) The limit of transport of country spirit without a permit from places within Municipal, Cantonment and notified areas in Sind to places outside such areas was raised from one-fourth of a pint to one quart;

(*b*) The rate of duty on rum of Indian-manufacture imported into the Bombay Presidency (excluding Aden) from other parts of British India or from Indian States for supply to British and Indian Regimental Canteens was reduced from Rs. 21-14-0 to Rs. 10 per proof gallon;

(*c*) The fee for licenses for the sale of spirituous essences was reduced from Rs. 50 to 5;

(*d*) Arrangements were made for the examination at the time and place of export of Foreign liquors exported to other parts of India under claim for refund of vend fee.

Consumption of Excisable Articles.

4. *Foreign Liquors (Imports).*—The following table gives the imports into Karachi of foreign liquors during the last three years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind :—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wine and non-potable spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1921-22	515,999	43,707	2,540	136,150	7,224
1922-23	542,963	36,454	3,123	161,150	24,703
1923-24	545,022	31,516	2,600	160,444	33,332

The increase of 2,059 gallons under fermented liquors is attributable to falling prices and a growing demand for beer in bulk. The decline under wines and liquors is probably due to the reduction of the strength of the military forces in India. The slight fall under spirits (potable) calls for no comment. A considerable decrease occurred in the imports of Scotch Whiskies but it was nearly counterbalanced by larger imports of French and German spirits. The increase under non-potable spirits is, as reported last year, due to the fact that larger quantities of rectified spirit were imported from Java and denatured at the Karachi Custom House owing to its cheapness as compared with the Indian-made rectified spirit.

Foreign Liquors : Consumption.—For sales at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquors are classified separately. The bulk of the consumption was, as usual, in the towns of Karachi, Hyderabad and Sukkur where the population is densest. Variations in consumption are shewn in the subjoined table :—

Year.	Sale.			
	Fermented liquors (bulk gallons).		Potable spirits (proof gallons).	
	Imported.	Indian.	Imported.	Indian.
1922-23	175,636	62,570	39,534	521
1923-24	231,450	51,771	41,666	250
Variations	+ 55,814	—10,799	+ 2,132	—271
	+ 45,015		+ 1,861	

The increase in the sale of imported beer and the decrease in that of Indian beers is due to improved shipping facilities which enable continental beers to be put down more cheaply than formerly at Karachi. The rise in the sale of imported potable spirits and the decline in that of Indian-made spirit are due to the competition of cheap brands of German spirits.

5. *Denatured spirit* (*Appendix E*).—Only two gallons of Denatured spirit were imported by sea during the year, the denatured spirit shown as of foreign origin in the subjoined table being imported as Rectified spirit and denatured in the country. The sales at retail shops compare as follows with those of the two preceding years :—

Year.	Of Foreign Origin. Gallons 50° O. P.	Of Indian Origin. Gallons 50° O. P.	Total Gallons.
1921-22 ..	2,096	3,624	5,720
1922-23 ..	3,958	5,242	9,200
1923-24 ..	8,795	200	8,995

The cheap Java spirit, denatured at the Karachi Custom House, has pushed denatured spirit of Indian manufacture out of the market. The slight decrease in the total consumption needs no explanation.

6. *Country spirit* (*Appendix C-I*).—The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperal Return IV represent issues from the Bonded Warehouses) :—

District.	1920-21.	1921-22.	1922-23.	1923-24.	Variations in 1923-24.
1	2	3	4	5	6
	P.G.	P.G.	P.G.	P.G.	P.G.
Karachi	85,098	57,451	57,843	58,051	+ 208
Hyderabad	58,973	34,627	35,783	31,292	— 4,491
Nawabshah	16,806	5,543	7,888	9,817	+ 1,929
Thar Parkar	8,697	3,726	3,954	4,735	+ 781
Sukkur	24,820	16,617	12,780	11,736	— 1,044
Larkana	25,749	12,385	10,481	10,537	+ 56
Upper Sind Frontier ..	8,080	5,233	4,561	4,747	+ 186
Total ..	228,223	135,582	133,290	130,915	— 2,375

The decrease in Hyderabad and Sukkur districts is due to the competition of imported beer and spirits. The consumption in Hyderabad was affected to some extent by the smuggling of spiced spirit from Khairpur, and that of Sukkur by smuggling from Kalat territory. From the reports

of the Collectors of Nawabshah and Thar Parkar it is to be inferred that the increase in the sales in those districts is due to the disappearance of political agitation against the use of liquor which persisted in these districts longer than elsewhere in the Province. The remaining variations call for no remarks. The net decrease for the Province, which occurred wholly in urban areas, may be attributed chiefly to the competition of cheap imported spirits and the smuggling of Khairpur and Kalat spirit.

The *per capita* consumption (Appendix C-I, column 11) for the year compares as follows with that of the previous three years :—

District.	1920-21 drams L.P.	1921-22 drams L.P.	1922-23 drams L.P.	1923-24 drams L.P.
Karachi	7·56	5·09	5·12	5·14
Hyderabad	4·94	2·90	3·00	2·62
Nawabshah	1·93	0·64	0·90	1·13
Thar Parkar	1·05	0·45	0·48	0·57
Sukkur	2·33	1·56	1·20	1·10
Larkana	2·07	0·99	0·84	0·85
Upper Sind Frontier ..	1·61	1·04	0·91	0·95
Total ..	3·34	1·98	1·95	1·92

7. *Toddy.*—Toddy was sold at Karachi (and its suburb Malir), Kotri, Hyderabad, Sukkur and Larkana only. The sales during the year under report compare as follows with those of the three previous years :—

District.	1920-21. Gallons.	1921-22. Gallons.	1922-23. Gallons.	1923-24. Gallons.
Karachi ..	7,276	8,982	8,020	14,675
Hyderabad Town ..	....	....	191	2,210
Sukkur „ ..	....	....	216	258
Larkana „ ..	....	....	....	101
Total ..	7,276	8,982	8,427	17,244

The large increase in the consumption of toddy in the Karachi district is due to the growing demand and more willingness on the part of private owners of trees to lease them for tapping. A toddy shop was licensed at Hyderabad for the first time in January 1923. This year's figures show that the beverage is becoming popular. No shop was opened for the sale of toddy at Larkana in the previous year, though a license was granted.

8. *Opium.*—Five thousand eight hundred and ninety-seven seers of opium were sold as compared with 6,086 seers in the previous year and 6,136 in 1921-22. The decrease took place (1) at Karachi, where it is attributed to the dearness of the drug due to high license fees ; (2) at Hyderabad, where, too, high license fees brought about an increase in selling prices ; and (3) in Thar Parkar district, where

the Collector connects it with a deterioration in the economic condition of the people due to the scanty rains of 1923, and to smuggling from adjoining Marwar and Jodhpur territories.

9. *Hemp Drugs: Ganja.*—The small increase of 71 seers needs no remarks.

Bhang.—The sales of bhang increased by 3,476 seers or about 3 per cent. The increase was chiefly in the Hyderabad district where the Collector attributes it to lower prices brought about by competition among licensees, and in the Nawabshah district where it is explained as due to the activity of the Excise staff. Probably agricultural prosperity and a very hot summer had much to do with the increase, bhang being used chiefly in the form of a cooling beverage.

Charas.—The consumption of charas rose by 850 seers or about 17 per cent. The increase took place chiefly in the Hyderabad, Larkana and Thar Parkar districts where it is probably due to decreased smuggling from Khairpur and the Rajputana States. In Hyderabad, the increase was partly due to the efforts of licensees whose shops were to be closed at the end of the year to get rid of their stocks. At Karachi the sales fell by 25 per cent., owing to smuggling from the Punjab by rail.

10. *Cocaine.*—The sale of cocaine, which is permitted by qualified medical practitioners and by chemists and druggists on medical prescriptions only, compares as follows with that of the previous year:—

Year.	Lbs.	Oz.	Grains.
1922-23	2	9	22
1923-24	2	9	398

The small increase is due to a larger number of licenses having been granted during the year.

Revenue (Imperial Form No. I).

11. *Comparison with previous years.*—The following statement contrasts the Excise Revenue realized during 1923-24 with that of the previous four years: –

Head of Revenue.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	Variations in 1923-24.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors paying duty at Tariff rates.	1,01,154	1,08,438	1,25,999	4,08,325	3,61,198	—47,127
2. Country spirit ..	23,14,656	26,33,786	20,36,978	22,03,710	24,49,317	+2,45,607
3 Toddy	1,413	1,456	2,547	3,500	3,306	—194
4. Opium	4,34,306	4,37,027	4,30,728	3,65,948	4,01,561	+35,613
5. Intoxicating Drugs ..	6,31,641	7,53,838	8,12,590	7,03,775	9,13,542	+1,19,767
6. Fines, forfeitures and miscellaneous	3,403	2,68,567	1,35,964	1,81,025	1,78,928	—2,097
Total ..	34,86,573	42,03,112	35,44,806	39,56,283	43,07,852	+3,51,569

The causes of variations are dealt with below under the various heads: –

12. *Foreign Liquors.*—The decrease of Rs. 47,127 comprises: –

(1) an increase of Rs. 7,713 in the realization from the duty on

(*a*) Indian-made rum and beers imported from other Provinces, the practice of recovering this duty in the province of consumption had not been given full effect to in previous years,

(*b*) Rectified spirit manufactured at Kotri this year for the first time;

(2) a decrease of Rs. 54,840 due to

(*a*) a fall in the pass fees owing to smaller imports,

(*b*) the payment of the fees of wholesale and "Off" shops for 1923-24 in January 1923, these fees thus being credited to the previous year's account.

13. *Country Spirit.*—The increase of Rs. 2,45,607 comprises

(1) a decrease of Rs. 85,160 in the Still Head Duty on account of decreased issues from the Distillery and the Bonded Warehouses;

(2) an increase of Rs. 3,30,767 under vend fees due to

(*a*) speculative bids at the auctions of the licenses,

(*b*) an instalment amounting to Rs. 1,08,102 for the previous year having passed into the accounts of 1923-24 in the Karachi District,

(*c*) the recovery of remissions of license fees granted by the District Officers to compensate licensees for losses due to the picketting of country liquor shops in 1921-22, which were subsequently disallowed by Government.

14. *Toddy.*—The variation being small calls for no explanation.

15. *Opium.*—The increase of Rs. 35,613 comprises

(1) a decrease of Rs. 10,630 under gain on the sale of opium owing to a decline in the demand, and

(2) an increase in the license fees of Rs. 46,243 due to keen competition at the auctions of licenses.

16. *Hemp Drugs.*—The increase of Rs. 1,19,767—Rs. 49,899 in duties and Rs. 69,868 in vend fees—is the result of increased consumption of these drugs and of the higher bids received at the auctions of the retail licenses.

17. *Miscellaneous.*—The decrease under this head was due to smaller receipts from the gain on the sale of country spirit, the issues from the Distillery and from Bonded Warehouses having fallen this year.

Expenditure and Net Revenue.

18. *Expenditure.*—The total expenditure on the combined Salt and Excise Department in Sind amounted to Rs. 3,98,998 (Imperial Return II). The share of this which is chargeable to 6, Excise compares as follows with that of the previous year:—

	Rs.
1922-23	1,24,755
1923-24	1,87,271
Increase in 1923-24 ..	62,516

This increase is made up of :—

(1) Increases under (*a*) Supplies and Services (Rs. 4,623) due to a larger number of offences having been detected and increased expenditure on rewards in consequence ; (*b*) Refunds (Rs. 73,529) of pass fees on foreign liquors exported out of Sind during the two years 1922-23 and 1923-24 ;

(2) Decreases under (*a*) Establishment charges (Rs. 15,420) due to the fact that the expenditure on establishments in the preceding year included arrears due under a revision scheme sanctioned with retrospective effect ; and (*b*) Contingencies (Rs. 216).

19. *Net Revenue : Imperial Return I.*—The increase of Rs. 2,89,000 in the net revenue for the year under report is chiefly due to the higher bids obtained at the auctions of country spirit, opium and hemp drug licenses.

20. *Recovery of Excise Revenue by coercive processes.*—During the year coercive process had to be resorted to for the recovery of arrears of excise revenue in the case of one licensee in the Karachi District only. Notices under section 152 of the Land Revenue Code were effective in the case of two licensees in the Thar Parkar District who had fallen into arrears with the instalments of their vend fees.

General Remarks.

21. *Shops and Licenses : Imperial Return III.*—The following important variations in the number of licenses issued for the sale of excisable articles took place during the year :—

License for the Retail Vend of	Increase.	Decrease.	Explanation.
Foreign liquors (potable)—			
Wholesale	2	..	New licenses issued at Karachi.
Retail "Off" ..	..	5	"Off" licenses held by Refreshment Room licensees at Karachi withdrawn.
Hotels, etc.	...	1	One Theatre Bar license was cancelled.
Railway Refreshment Room.	..	1	The Railway Refreshment Room at Dadu was closed.
Rectified Spirits ..	..	3	Two licenses in Karachi were surrendered and one in Thar Parker lapsed owing to the licensee's death.
Denatured Spirit.—			
Wholesale	5	..	New licenses granted in Karachi.
Retail	3	..	Six new licenses were granted in Karachi and three licenses were not renewed in Hyderabad (2) and Thar Parkar (1) districts.

License for the Retail Vend of	Increase.	Decrease.	Explanation.
Toddy ..	1	..	One shop which was closed at Larkana last year was reopened this year.
Chemists and Medical Practitioner's licenses—			
Opium and Morphia ..	9	..	Ten new licenses were granted in Karachi (6) and Sukkur (4) districts, and one license in Thar Parkar was cancelled.
Cocaine ..	18	..	Eighteen new licenses were granted in Karachi (14), Hyderabad (2) and Sukkur (2) districts.

No shop for the sale of liquor, opium and hemp drugs was opened for the first time anywhere in Sind during the year under report.

22. *Excise Crime: Appendix J.*—As in last year the majority of the offences detected under the Abkari Act related to liquor. Illicit distillation reappears in the returns after an absence of two years. Smuggling of Kalat and Khairpur Spirit is still carried on. It is hoped that the strengthening of the Preventive Staff which took place towards the end of the year and the arming of the Excise establishment in certain areas will enable the department to deal more effectively with this class of crime and with bhang smuggling (referred to below) than has been possible in the past.

The number of offences relating to hemp drugs increased by 22. The number of plants seized in two out of the four cases of illicit bhang cultivation detected was 1,352. The smuggling of Kalat bhang into the Upper Sind area is still carried on extensively. The number of cases detected (10) is no guide to the dimensions of the traffic. In 10 cases of illicit importation and possession of Kalat bhang the quantity seized amounted to 1 maund and 21 seers. Several important cases of charas smuggling were detected at Karachi, the quantity of contraband charas seized in 19 cases being 18½ seers. A large number of cases of hawking of duty-paid charas in vicinities in which no charas shops exist was also detected. In the only case of illicit possession of Cocaine detected the quantity seized amounted to 1,000 grams or roughly 80 ozs.; the accused being an Arab Fireman belonging to the S.S. "Capo di Monte" from Genoa. The increase in the number of opium cases detected occurred chiefly in Karachi and Hyderabad towns. About 9 seers of Marwar opium was seized in 2 of the 11 cases detected in Karachi.

23. *Hemp Drugs Cultivation and Warehouse Transactions: Appendix F.*—The cultivation of bhang was permitted in Deh Bubak of the Sehwan Taluka, Larkana District, as usual. As much of the crop as could be accommodated at the Bubak Hemp Drugs Warehouse was stored there

and the remainder in hired godowns. The figures shown in column 5 of the appendix represent the area sown during the year, the crop from which will be brought to account in the return for 1924-25. The outturn during the year cannot therefore be given, but the following is the produce in 1923-24 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
	Mds.		Mds. Srs.
1922-23 ..	3,992	(Sown in 1921-22). 89 acres, 5½ gunthas ..	44 32
1923-24 ..	1,996	(Sown in 1922-23). 60 acres, 39 gunthas ..	32 29

The smaller area licensed, and the lower yield per acre (attributed to the damaging of the crop by storms), resulted in a rise in prices. The proposal to remove bhang cultivation to Kotri, referred to in previous years' reports, was dropped. The ganja consumed in Sind is imported from Ahmednagar and charas from the Punjab direct and not through the warehouse at Bubak. Direct importation by licensed vendors was found to favour smuggling and the Hemp Drugs Rules have been amended so as to require dealers to import their drugs in bond and lodge them at Bonded Warehouses. A force of seven chowkidars was employed to watch the fields under bhang cultivation at Bubak. Two thefts from standing crops were reported during the year.

24. *Supply of Country Spirit.*—The supply of country spirit was obtained from the Government Distillery at Kotri. The distillery worked for eight months out of the year, work stopping for two months for boiler inspection and for another two months owing to the fall in the demand. The water-supply since the construction of settling tanks has been satisfactory. The Coffey Patent Still has given good results, the outturn per maund, from molasses particularly, being good (4·8 gallons L. P. per maund during the six months October 1923 to March 1924). The reserve stock at present is approximately 29,000 proof gallons, or about three months' demand. The fears expressed by the Distillery Contractors when the proposal for remodelling the Kotri Distillery was under consideration that the great heat in the Summer months would interfere with fermentation and would cause excessive loss by evaporation in the spirit store have been proved to be groundless.

The total quantity of spirit manufactured during the year ending 31st March 1924 was :—

	Proof Gallons.
Mhowra	23,276
Molasses	100,366
	123,642

The above figures include 568 P. G. of Rectified spirit manufactured for issue to Manufacturing Chemists, etc. The bases used were :—

1. Hard molasses imported from Java ;
2. Mhowra flowers imported from Northern Gujarat and Central India.

The rates at which country spirit is supplied by the Distillery Contractors are given in Appendix A. The spirit is distributed to retail shops through three warehouses at Kotri, Karachi and Sukkur. The first warehouse receives its requirements by transfer either from the distillery spirit store or direct from the Receivers ; the other two are supplied under Bond.

The Bonded Warehouses established for the manufacture in bond of spirituous medicinal and toilet preparations were not used as the rules framed in the Commissioner in Sind's notification No. 1257-X dated the 5th October 1922 were found unsuitable to the conditions obtaining in Sind. Simpler rules were therefore framed and are awaiting the sanction of Government. Five manufacturing chemists were allowed to manufacture spirituous toilet and medicinal preparations at their own premises under these rules in anticipation of Government sanction, and during the year used 308 gallons of locally made Rectified spirit, issued at the concession rate of duty.

25. *Toddy supply arrangements.*—The supply depends upon the willingness of private owners of trees to allow them to be tapped for toddy, and shows a tendency to adjust itself to the increasing demand. The palms tapped are situated at Malir, Jhimpir and Kotri in the Karachi district and at Sukkur and Larkana towns.

26. *Drunkenness* : *Appendix K.*—The number of convictions for drunkenness in Municipal areas rose from 22 in 1922-23 to 39 during the year under report. As in the previous year no conviction was recorded outside Municipal areas.

27. *Hours of sales at liquor shops* : *Appendix B.*—No change took place in the hours of sale at liquor shops during the year.

28. *Management of licensed shops.*—Forty-two cases of breach of license conditions were reported. In 18 cases licensees were dealt with under section 55-A of the Abkari Act. Six licensees were black listed, 14 licensees were let off with warnings and 4 cases are still pending decision with the Collector of Hyderabad.

29. *Excise Advisory Committees* : *Appendix B.*—There was no change in the number of Excise Advisory Committees during the year. Information regarding the work done by these Committees and the action taken on their recommendations is given in Appendix B.

30. *Temperance Movements.*—Temperance bodies exist in most of the big towns of the Province but were quiescent during the year. School masters continue to impress on their pupils the evils of the drink habit.

31. *Sind Excise Intelligence Bureau.*—The Sind Excise Intelligence Bureau continued to work under the personal supervision of the

Superintendent of Salt and Excise, Sind. There were 17 issues of the Excise Supplement to the *Sind Police Gazette* during the year. The Bureau continued to do useful work.

32. *Work of the Excise Staff.*—The detective work of Messrs. Burhankhan Ismailkhan Lodhi, Assudomal Dewandas Nagvani, W. K. Talpur and Nadir Hussein Shah deserves mention. Generally speaking there was an improvement in the work of the out-door staff. Mr. Pamandas Dayaram Kewalramani, nominally Inspector in charge, Excise Intelligence Bureau, performed, practically the work of Personal Assistant to the Superintendent. His duties were heavy and were very creditably carried out.

33. *General.*—The consumption of country spirit continued to decline. The fall in the demand during the last three years corresponds fairly closely with the annual increase in the taxation of country spirit. Whether the diminishing sales indicate a decrease in consumption it is difficult to say. The reappearance of illicit distillation in the crime reports may not mean much but there is no mistaking the significance of the increased smuggling from adjoining Native States. It is a matter of common knowledge in Upper Sind that as a result of the high prices, reduced strength, and recent restrictions on the sale and possession, of country spirit in Sind, the smuggling of spirit from the Kalat and Khairpur States, which until a few years ago only affected villages close to our frontier, has now extended to the interior, and is seriously affecting our revenue. It has been pointed out to the Kotri Distillery Contractors that unless they supply a better class of flavoured spirit this department will find it difficult to eradicate the traffic in smuggled spirit. The anæmic stuff issued from Kotri as flavoured spirit stands no chance against the highly spiced and sweetened spirit smuggled in from Kalat and Khairpur. In the matter of strength, too, Kotri spirit is at a disadvantage. Our maximum issue strength is 25° U. P. Kalat spirit is rarely weaker than 10° U. P., is frequently as strong as 4° U. P., and is occasionally overproof. Khairpur spirit is nominally 25° U.P. but a recent analysis has shown that owing to the sugar and other ingredients it contains, the hydrometer indication is unreliable, and its real strength is 15° U.P.

In Karachi, Hyderabad and other big towns in Lower Sind the tendency has been to resort to cheap imported liquors in place of country spirit of rising price and falling strength. German spirits are now selling at Rs. 4 per bottle, and are proving more attractive to the better class of consumer than country spirit at Rs. 3 per bottle. The demand for weak country spirit has fallen by 16 per cent., which is not remarkable when we compare its price 4 annas per dram with that of good imported beer—3½ annas per glass.

There has been no opportunity of testing the rationing system as the high prices which have ruled since the practice of auctioning the retail vend licenses was introduced have kept the sales far below the figure it would have reached had the ration been the only restraining influence.

How to deal effectively with the charas smuggling which has its focus at Karachi, and with the opium smuggling from the Western Rajputana States into the Thar Parkar and Hyderabad districts is a problem which has yet to be solved. We may be able to handle it more successfully now that the preventive staff has been strengthened.

34. The following statements accompany :—

Appendices A, B, C (1 and 2), E, F, H, I, J, K, L and M ; Provincial Statements A and B ; Imperial Returns 1 to 5. Appendix M is the statement relating to the traffic in cocaine called for in Government Resolution No. 4425, dated 3rd April 1922, Revenue Department.

I have the honour to be,

Sir,

Your most obedient servant,

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX A.

Contracts for the manufacture and supply of Country Spirit during 1923-24.

District.	Name of supply Contractor.	Source of supply.	Place of delivery.	Sanctioned supply rates (per London Gallon Proof).				
					Rs.	a.	p.	
Province of Sind ...	Messrs. A. M. Dalal & Co. ...	Kotri Distillery ...	Bonded Warehouses at Karachi, Kotri and Sukkur.	Plain ...	1	13	0	(*Vide* G. R., R. D., No. 65-C. dated the 5th July 1924.)
				Flavoured—				
				Ordinary ...	1	14	0	
				*Superior ...	2	0	6	
				*Extra Superior.	2	7	6	

* Not hitherto manufactured at Kotri.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, (*b*) partly, or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening time.	Closing time.	
Karáchi ...	Karáchi ..	*4	4	(*a*) 4	Foreign Liquor shops.	9 a.m. ...	10 p.m.	(*d*)
					Do. (Keamari only.)	5 p.m. ...	9-30 p.m.	
					Country Liquor shops.	9 a.m. ...	10 p.m.	(*d*)
Hyderabad ...	Hyderabad ...	2	5	(*a*) 5	Foreign Liquor (Retail "On", shops Beer and Refreshment rooms).	10-30 a.m. ..	10 p.m.	
Nawábsháh ...	Nil ...	Nil.	Nil.	Nil.				
Thar Párkar ...	Nil ...	Nil.	Nil.	Nil.				
Sukkur ...	Sukkur ...	1	1	(*a*) 1	Foreign Liquor shops (other).	9 a.m. ...	10 p.m.	
	Shikárpur ...	..	...	...				
	Rohri ...	...	...	...				
Lárkána ...	Lárkána ...	...	...	...	Country Liquor shops.	9 a.m. ...	10 p.m.	
Upper Sind Frontier .	Jacobabad ...	...	...	...				

* The Committee met only twice but on two occasions the members were consulted by means of circulars.

(*d*) In Karáchi City all Foreign Liquor Retail "On" shops, Beer shops, Refreshment rooms and Country Spirit shops are closed from 12-30 p.m. to 2 p.m.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX C (1).

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of the population in (i) Urban areas, (ii) Rural areas and (iii) the whole district of the Province of Sind during the year 1923-24.

Serial No.	District.	District Headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole district.		Remarks.
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Rate per head of population in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi	1	216,883	51,113	11·31	325,182	6,938	1·02	58,051	5·14	
2	Hyderabad	1	72,498	22,533	14·92	500,952	8,759	0·84	31,292	2·62	
3	Nawábsháh	2	13,140	3,699	13·51	405,520	6,118	0·72	9,817	1·13	
4	Thar Párkar	1	5,789	1,469	12·18	390,542	3,266	0·40	4,735	0·57	
5	Sukkur	2	95,732	7,990	4·01	414,560	3,746	0·43	11,736	1·10	
6	Lárkána	1	17,723	3 573	9·68	580,237	6,964	0·58	10,537	0·85	
7	Upper Sind Frontier .	1	10,583	2,711	12·31	220,036	2,036	0·42	4,747	0·95	
	Total ... 1923-24 ..	9	432,348	93,088	10·33	2,847,029	37,827	0·64	130,915	1·92	
	Total ... 1922-23...	9	432,348	99,601	11·06	2,847,029	33,689	0·57	133,290	1·95	

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX C. (2).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1923-24.

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof (*i.e.*, Spirit sold at shops).		Actual Realizations (*i.e.*, on Spirit issued to shops).			Incidence per proof gallon of		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total.	Still-head duty.	Vend fees.	Total.
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ..	216,883	51,113	11·31	5,37,101	4,06,320	9,43,421	10 8 2	7 15 2	18 7 4
2	Hyderabad ...	72,498	22,533	14·92	2,39,882	2,84,816	5,24,698	10 10 4	12 10 3	23 4 7
3	Sukkur ...	40,737	5,678	6·69	58,534	43,200	1,01,734	10 4 11	7 9 9	17 14 8
4	Shikárpur ...	54,995	2,312	2·02	23,440	21,000	44,440	10 2 3	9 1 4	19 3 7
5	Lárkána ...	17,723	3,573	9·68	38,340	18,627	56,967	10 11 8	5 3 5	15 15 1
	Total ...	402,836	85,209	10·15	8,97,297	7,73,963	16,71,260	10 8 6	9 1 4	19 9 10

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX E.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption during the year 1923-24.

Denatured Spirits imported from Foreign Countries.			Denatured Spirits produced in India.						Remarks.
			Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.		Quantity imported.	Place of production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1		2	3	4	5	6	7	8	9
		Gallons.					Gallons.		
United Kingdom	...	1	...	...	...	United Provinces.	200	...	
Netherlands	...	1	...	...	...	...	...	...	
	Total ...	2							

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX F.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Bubak Hemp Drugs Warehouse during the year ending 31st March 1924.

Name of Táluka in which permitted.	Cultivation				Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought to account during the year.			Excess during the year.	Balance at the Warehouse on the 1st April 1923.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency.			Total of columns 7 to 16.		
	of Gánja.		of Bháng.															
	Number of villages in which permitted.	Area cultivated.	Villages in which permitted.	Area cultivated.		Gánja.	Bháng.	Charas.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng	Charas.	Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak.	A. g. 60 39 (a)	Bubak.	...	M. s. t. 1,996 0 0 (b)	...	M. s. t. 6 0 0	...	M. s. t. 1,958 0 0	...	...	...		...	M. s. t. 3,960 0 0	...

(a) This is the area sown this year; the crop will appear in next year's return.

(b) This is the produce of 60 acres and 39 gunthas cultivated in t year but stored during the year under report.

APPENDIX F—*continued.*

Name of Táluka in which permitted.	Intoxicating drugs removed from the Warehouse during the year.										Balance at the Warehouse on 31st March 1924.			Warehouse rent.	Approximate selling price per maund exclusive of duty.			Remarks.
	On payment of duty by the licensed vendors in the British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			Bháng seed given to cultivators free of duty.	For destruction being useless.										
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.	
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan ...	...	M. s. t. 2,852 0 0	...	...	M. s. t. 11 0 0	...	M. s. t. 15 0 0	...	M. s. t. 36 0 0	...	...	M. s. t. 1,046 0 0	...	Rs. a. p. 156 0 0	...	Ghundies Rs. 14 to Rs. 20 per Md. Arari Rs. 10 to Rs. 12 per Md. Kuto Rs. 8 to Rs. 10 per Md. Seed Rs. 16 to Rs. 20 per Md. Bhor Rs. 16 per Md.	...	

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1923-24.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
1		2	3	4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karáchi	17,31,257	1,52,398	18,83,655	15,04,095	3,538	15,07,633	2,27,162	...	1,48,860	1,49,510	16,57,143	
2	Hyderabad	8,89,013	1,07,481	9,96,494	8,84,777	51,132	9,35,909	12,960	3,026	44,599	89,102	10,25,011	
3	Nawábshah	2,07,670	46,175	2,53,845	1,98,194	10,915	2,09,109	9,476	...	35,260	471	2,09,580	
4	Thar Párkar	1,69,200	1,787	1,70,987	1,63,106	1,787	1,64,893	6,094	...	...	16,767	1,81,660	
5	Sukkur	5,11,829	15,292	5,27,121	4,66,599	10,441	4,77,040	45,230	...	4,851	72,024	5,49,064	
6	Lárkána	3,40,813	45,617	3,86,430	3,33,681	15,776	3,49,457	7,132	...	29,841	41,348	3,90,805	
7	Upper Sind Frontier ...	1,02,441	...	1,02,441	1,01,250	...	1,01,250	1,191	...	...	13,652	1,14,902	
	Total ...	39,52,223	3,68,750	43,20,973	36,51,702	93,589	37,45,291	3,09,245	3,026	2,63,411	3,82,874	41,28,165	

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX I.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collections and Balance statements for the year 1923-24.

	District.	Amount as per Treasury Account.	Deduct.		Net collections.	Add.		Amount as per demands, collection and balance statements (columns 7 and 8 of Appendix H).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	16,57,143	.....	1,49,510	15,07,633	.....	2,27,162	17,34,795
2	Hyderabad	10,25,011	.....	89,102	9,35,909	.....	12,960	9,48,869
3	Nawábshah	2,09,580	.....	471	2,09,109	.....	9,476	2,18,585
4	Thar Párkar	1,81,660	.....	16,767	1,64,893	.....	6,094	1,70,987
5	Sukkur	5,49,064	.....	72,024	4,77,040	.....	45,230	5,22,270
6	Lárkána	3,79,509	.....	41,349	3,38,160	11,297	7,132	3,56,589
7	Upper Sind Frontier	1,14,902	.....	13,652	1,01,250	.....	1,191	1,02,441
	Total ...	41,16,868	.....	3,82,874	37,33,994	11,297	3,09,245	40,54,536

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of offences against the Abkári and Opium Laws detected in each District of the Province of Sind during the year 1923-24.

District.	Cases Detected (Abkari).																	Cases in which convictions were obtained.
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.				Total (Abkari).	
	Illicit distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous offences.	Total.	Illicit cultivation and Manufacture.	Illicit exportation, importation or transportation	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	...	9	7	3	19	...	2	21	22	1	46	...	1	...	1	66	60
Hyderabad	2	...	1	...	1	4	...	...	4	1	...	5	...	...	...	...	9	7
Nawábsháh	...	2	1	...	...	3	...	3	3	2	...	8	...	...	...	...	11	11
Thar Párkar	...	...	...	...	...	...	...	...	3	1	...	4	...	...	...	...	4	4
Sukkur	...	...	41	3	...	44	...	...	8	1	...	9	...	...	...	...	53	47
Lárkána	...	2	20	...	1	23	3	5	3	3	...	14	...	...	...	...	37	33
Upper Sind Frontier	...	...	6	...	...	6	(a) 1	...	1	...	...	2	...	...	...	...	8	6
Total, 1923-24 ...	2	4	78	10	5	99	4	10	43	30	1	88	...	1	...	1	183	168
Total for 1922-1923 ...	...	34	55	7	6	102	15	3	17	31	...	66	2	2	1	5	173	158

(a) 1

APPENDIX J—*concluded.*

District.	Cases detected (Opium).									Quantity of contraband opium seized.		
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).			
1	20	21	22	23	24	25	26	27	28	29		
										Maunds.	Seers.	Tolas.
Karáchi	...	...	11	...	...	...	...	...	11	0	9	35
Hyderabad	...	1	7	...	...	...	...	...	8	0	0	39
Nawábsháh	...	...	1	...	...	...	1	...	2	0	0	39
Thar Párkar	...	...	10	...	...	...	...	...	10	0	0	10
Lárkána	...	...	2	2	...	...	...	...	4	0	0	8
Sukkur	...	...	4	...	1	...	...	1	6	0	0	18
Upper Sind Frontier	...	...	1	..	...	...	.	...	1	0	0	1
Total, 1923-24 ...	...	1	36	2	1	...	1	1	(b) 42	0	10	70
Total for 1922-23 ...	...	...	25	...	...	...	2	...	27	0	4	16

(a) Still pending. (b) 39 cases ended in conviction.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX K.

Statement showing cases of drunkenness in which convictions were recorded during 1923-1924.

Name of Municipality.	In Municipal areas.							In Districts (exclusive of Municipal areas).						Remarks.
		1921-1922.		1922-1923.		1923-1924.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.		
	Population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.				
1	2	3	4	5	6	7	8	9	10	11	12	13		14
Karachi ...	216,883	57	2·6	20	0·92	39	1·80	Karachi	...	...	...	...		
Kotri ...	7,061	1	1·2	1	1·26	...	...							
Hyderabad ...	72,498	...	...	...	...	...	...	Hyderabad	...	...	...	...		
Tando Allahyar ...	5,560	...	...	...	...	...	...							
Shahdadpur ...	4,997	...	...	...	...	...	...	Nawabshah	...	...	...	...		
Tando Adam ...	10,268	...	...	...	...	...	...							
Mirpurkhas ...	5,789	...	...	...	...	...	...	Thar Parkar	...	...	...	...		
Umarkot ...	3,493	...	...	...	...	...	...							

Sukkur	41,525	...	...	...	...	...	...								
Shikarpur	55,041	...	...	...	...	...	...								
Rohri	9,560	...	...	...	...	...	...								
Garhi Yasin... ...	6,003	...	...	...	...	...	...								
Larkana	17,723	...	...	1	0·56	...	...								
Jacobabad	10,583	1	0·94	...	...	...	...								
Total ...		59		22		39									

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX K—*continued.*

Name of Municipality.	Population.	In Municipal areas.						In Districts (exclusive of Municipal areas).					
		1922-1923.		1923-1924.		1924-1925.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
		Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.	Number of persons convicted of drunkenness.	Proportion to 10,000 of population.		Occurring on licensed premises.	Occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Sukkur	41,525	...	...	...	...	...	...						
Shikarpur	55,041	...	...	...	...	...	...						
Rohri	9,560	...	...	...	...	...	...	Sukkur	...	...	...	...	
Garhi Yasin... ...	6,003	...	...	...	...	...	...						
Larkana	17,723	1	0·56	...	...	...	...	Larkana	...	...	...	...	
Jacobabad	10,583	...	...	...	...	...	...	Upper Sind Frontier ...	...	...	...	...	
Total ...		22		39		56							

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX L.

Statement showing the sanctioned strength of the Establishment of the Combined Salt and Excise Department in Sind, 1924-25.

Designation.	Pay per mensem.																				Total.
	Rs. 1,000.	Rs. 400—20—500.	Rs. 350—10—400.	Rs. 220—10—300.	Rs. 150—10'2—220.	Rs. 105—5—145.	Rs. 85—5 2—100.	Rs. 125—5—160.	Rs. 105—5—145.	Rs. 105—5—140.	Rs. 85—5/2—100.	Rs. 30—5/2—80.	Rs. 30—5/2—60.	Rs. 25.	Rs. 20.	Rs. 30.	Rs. 25.	Rs. 24.	Rs. 22.	Rs. 20.	Rs. 18.	
Superintendent of Salt and Excise in Sind.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Deputy Superintendent of Salt and Excise.	...	1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
Inspectors	...	...	...	4	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17
Assistant Inspectors ...	...	...	...	...	...	12	15	...	...	...	...	...	...	...	...	...	...	...	...	...	27
English Writers (Clerks) ...	...	...	...	...	...	...	...	1	...	1	9	19	4	...	...	...	...	...	...	...	34
Mounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	...	...	...	...	...	...	8
Do. Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	...	...	...	...	...	35
Dismounted Havaldars ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	4	...	...	...	5
Do. Naiks ...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	2	26	...	28
Do. Peons ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23	157	180
Total ...	1	1	2	4	13	12	15	1	...	1	9	19	4	8	35	1	4	2	26	23	157	338

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1923-24.

Name of District.	Licenses for the wholesale vend of imported spirits and fermented liquors and malt liquors manufactured in India—Form No. 398-A.E.										Licenses for wholesale vend of spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
		Spirits and Fermented Liquors sold thereunder.																	
		To other licensed vendors.				To the Public.													
		Imported.				Imported.					Quantity of spirits sold thereunder.			Quantity of liquor sold thereunder.					
														To other licensed vendors.		To the public.			
	Number of licenses.	Wines.	Spirits.	Beer.	Beer made in India.	Wines.	Spirits.	Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
		Gals.	Gals. (a)	Gals.	Gals.	Gals	Gals (b)	Gals.	Gals.										
Karáchi	30	19,712	98,402	363,290	23,948	2,952	7,144	88,098	4,188	...	...	...	...	...	...	...	...	(a) Includes 224 gallons Indian-made spirits.	
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...		
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(b) Includes 26 gallons Indian-made spirits.	
Thar Párkar	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Lárkana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...		
Total ...	30	19,712	98,402	363,290	23,948	2,952	7,144	88,098	4,188	...	...	...	...	...	...	...	...		

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1923-24.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dak Bungalow licenses.			
	On fixed fees.				On fees determined by auction.				Sales thereunder.			
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
Karáchi	(a) 22	Gals. 3,201	Gals. 16,482	Gals. 22,602	12	Gals. 112	Gals. 5,232	Gals. 52,458	(b) 20	Gals. 340	Gals. 1,347	Gals. 54,750
Hyderabad	(c) 12	867	16,278	32,252	3	5	705	10,138	...	...	...	...
Nawábsháh	2	53	594	283	...	...	...	...	...	...	...	...
Thar Párkar	2	88	1,183	322	...	...	...	...	...	...	...	...
Sukkur	9	677	5,697	16,825	...	...	...	...	...	...	...	...
Lárkána	2	141	703	241	...	...	...	...	...	...	...	...
Upper Sind Frontier	1	23	230	460	...	...	...	...	...	...	...	...
Total	50	5,050	41,167	72,925	15	117	5,937	62,596	20	340	1,347	54,750

(a) Includes 20 " off " and two malt liquor licenses.
(b) Includes eight Canteens, eight Hotels, two Refreshment Rooms and two Theatre Bars.
(c) Includes four Canteens.

PROVINCIAL STATEMENT B—*continued.*

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private distilleries.							Spirits made in outstills.	
	Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured spirits.	Rectified spirits.	Rectified spirits.	Denatured spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	6	31	196	32	142	209	43	...	...	...	...	...
Hyderabad	1	2	31	160	10	94	...	...	...	...	...	...	...
Nawábsháh	1	1	40	101	2	1	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	2	39	...	...	...	...	...	...	...
Sukkur	3	1	35	207	5	8	..	...	...	...	...	...	...
Lárkána	...	...	...	...	2	5	...	...	...	...	...	..	...
Upper Sind Frontier	...	...	...	...	1	19	..	...	...	...	...	...	...
Total ...	6	10	137	664	54	308	209	43	...	...	...	...	...

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

BOMBAY REVENUE DEPARTMENT.

IMPERIAL RETURNS 1-5

IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	6,29,811	...	5,76,520	12,06,331	...	12,06,331	...	2,890	...	2,890	9,901	6,250	16,151	6,843	2,75,475	2,82,318	15,07,690
Hyderabad ...	3,16,769	...	2,72,360	5,89,129	...	5,89,129	...	300	...	300	2,022	3,500	5,512	...	44,016	44,016	6,38,957
Nawábsháh ...	99,840	...	58,352	1,58,192	...	1,58,192	...	...	...	...	...	...	...	...	600	600	1,58,792
Thar Párkar ...	48,703	...	19,680	68,383	...	68,383	...	...	...	...	...	...	...	...	600	600	68,983
Sukkur ...	1,20,006	...	79,999	2,00,005	...	2,00,005	...	100	...	100	4,452	5,806	10,258	...	...	...	2,10,363

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
1	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	495	33,669	70,673	...	1,04,333	10,240	59,512	...	69,752	80,349	1,50,101	...	738	5,098 98,166 (a)	18,66,621	1,38,268	17,28,353
Hyderabad ...	102	42,900	50,407	...	93,307	6,720	95,219	27,600	1,29,539	80,371	2,09,910	...	248	218 32,183 (a)	9,74,925	8,312	9,66,613
Nawábsháh ...	...	14,880	20,015	..	34,895	...	...	480	480	29,908	30,388	...	259	126	2,24,460	3,195	2,21,265
Thar Párkar ...	...	19,710	13,544	...	33,254	5,440	38,684	6,240	50,364	9,303	59,667	...	2	42 15,902 (a)	1,77,850	10,788	1,67,062
Sukkur ...	161	34,410	36,275	...	70,685	2,000	4,13,153	61,870	1,77,023	90,690	2,67,703	...	19	133 3,950 (a)	5,53,014	10,080	5,42,934

(a) Gain on the sale of Country Spirit.

IMPERIAL RETURN I—REVENUE—*continued.*

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			Total of columns 7, 11, 14 and 17.
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Lárkána ..	Rs. 1,04,422	Rs. ..	Rs 44,821	Rs. 1,49,243	Rs. ...	Rs. 1,49,243	Rs. ...	Rs. 16	Rs. ...	Rs. 16	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 608	Rs. 608	Rs. 1,49,867
Upper Sind Frontier.	49,848	...	28,186	78,034	...	78,034	...	...	...		...	...	...	...	375	375	78,409
Total ..	13,69,309	...	10,79,918	24,49,317	...	24,49,317	...	3,306	...	3,306	16,365	15,556	31,921	6,943	5,21,674	3,28,617	8,13,061
Total of previous year.	14,54,559	...	7,49,151	22,03,710	...	22,03,710	...	3,500	...	3,500	15,495	19,938	35,433	...	3,71,775	3,71,775	26,14,418

IMPERIAL RETURN I—REVENUE—*concluded.*

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
1	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Lárkána ...	Rs. 2	Rs. 24,900	Rs. 26,580	Rs. ...	Rs. 51,480	Rs. ...	Rs. 19,295	Rs. 68,980	Rs. 88,275	Rs. 79,469	Rs. 1,67,744	Rs. ...	Rs. 148	Rs. 180 21,381 (a)	Rs. 3,90,802	Rs. 9,869	Rs. 3,80,933
Upper Sind Frontier.	...	5,280	8,327	...	13,607	640	2,414	600	3,654	24,375	28,029	...	...	135	1,20,180	6,759	1,13,421
Total ...	760	1,75,740	2,25,821	...	4,01,561	25,040	3,28,277	1,65,770	5,19,087	3,04,455	9,13,542	...	1,414	5,932 1,71,582 (a) 1,77,514	4,307,852	1,87,271	41,20,581
Total of previous year.	1,117	1,86,370	1,79,578	...	3,65,948	22,332	2,68,972	1,77,884	4,69,188	3,24,587	7,93,775	...	3,540	2,956 (a) 1,74,529 1,77,485	39,56,283	1,24,755	38,31,528

(a) Gain on the sale of Country Spirit.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) *in other British Indian provinces on excisable articles exported to———and* (b) *in———on excisable articles exported to other British Indian provinces.*

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to———						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In—	In—	In—	In—	In—	Total.	To—Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beer	...	...	...	...	...	...	...	...	...	...	...	...
Spirits	...	...	...	...	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	10	...	...	...	...	10
Total ...	...	...	...	...	...	...	10	...	...	...	...	10

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.			Refunds.		Total charges.	
			Rewards.	Constructions and Repairs of buildings.		Other charges (Combined, Salt and Excise.)	Salt, *i.e.*, manufacture, etc.	Combined, Salt and Excise.	Conveyance of Excise Opium.	Salt.	Excise.	Combined, Salt and Excise.	Debitable to 6, Excise.
				Salt.	Excise.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	86,970	8,063	2,988	3,409	5,746	3,195	81,237	12,323	170	9,199	81,985	2,95,285	1,38,268
Hyderabad	9,347	1,858	987	...	...	123	...	61	2,096	...	348	14,820	8,312
Nawábsháh	3,985	1,670	742	...	...	70	...	...	42	...	...	6,409	3,195
Thar Párkar	17,421	6,190	56	2,124	...	898	895	433	42	..	...	28,059	10,788
Sukkur	13,021	3,541	1,115	172	129	195	74	314	209	...	1,311	20,081	10,080
Lárkána	15,553	4,377	581	...	157	278	...	712	162	...	3	21,823	9,869
Upper Sind Frontier	7,353	2,536	32	102	76	...	...	16	...	...	2,406	12,521	6,759
Total, 1923-24 ...	1,53,650	28,135	6,501	5,807	6,108	4,759	82,206	13,859	2,721	9,199	86,053	3,98,998	...
Portion chargeable to 6, Excise ...	(*a*) 65,850	(*a*)12,058	6,501	...	6,108	(*a*)2,040	...	(*a*)5,940	2,721	...	86,053	...	1,87,271
Total of previous year	1,94,643	23,124	3,322	50,073	4,307	5,592	69,127	14,473	2,674	13,535	12,524	3,93,394	...
Portion chargeable to 6, Excise ...	(*a*) 83,418	(*a*) 9,910	3,322	...	4,307	(*a*)2,397	...	(*a*)6,203	2,674	...	12,524	...	1,24,755

Note.—(*a*) Three-sevenths of the total expenditure under these heads on the combined Salt and Excise Department, *vide* Government Resolution, Revenue Department, No. 914, dated 27th January 1908.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN III—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	1	...	...	...	...	30	15	...	1	35	...	...	...	6	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	2	21	2	...	...	1	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	10	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	9	1	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	25	...	...	...	1	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	15	...	...	...	1	...	...	...
Upper Sind Frontier	...	...	...	...	...	...	...	...	...	1	8	...	...	...	...	...	...	...
Total ...	...	1	...	...	...	...	30	15	...	13	123	3	...	...	9	...	...	...
Total of previous year	...	1	...	...	...	...	28	10	...	13	123	1	...	...	8	...	...	...

IMPERIAL RETURN III—SHOPS AND LICENSES—*continued.*

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms dák-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits).
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	2	12	20	12	1	65	8	23	41	22	22	4	22	23	19	...	39
Hyderabad	1	3	7	...	1	...	4	1	20	37	39	5	39	1	21	...	23
Nawábsháh	...	...	2	...	1	...	...	...	...	27	21	2	35	...	...	...	...
Thar Párkar	...	...	2	...	...	...	...	...	...	29	23	1	23	...	...	...	...
Sukkur	4	...	5	...	3	2	...	10	11	34	45	3	49	19	19	...	19
Lárkána	...	...	2	...	...	...	...	...	2	24	51	4	51	2	9	...	3
Upper Sind Frontier	...	...	1	...	...	...	...	...	3	8	12	3	12	2	3	...	3
Total ...	7	15	39	12	6	67	12	34	77	181	213	22	231	47	71	...	87
Total of previous year	7	15	44	13	7	59	12	37	74	181	213	22	231	23	86	...	69

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV—CONSUMPTION.

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 25° U. P.	At strength of 40° U. P.	At strength of —	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Foreign Liquors other than Commercial Spirits. Imported Liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India paying duty at tariff rates. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	59,275	21,742	...	57,501		22,543	6,611	184,920	126	37,372
Hyderabad	39,053	3,045	...	31,117		12,761	874	37,188	70	5,362
Nawábsháh	13,190	20	...	9,904	Per Imperial gallon.	476	54	384	1	.....
Thar Párkar	6,401	90	...	4,855	25° U. P. 8 0 0	887	88	322	29	.....
Sukkur	14,989	15	...	11,251	40° U. P. 6 4 0	4,299	678	7,995	6	9,037
Lárkána	12,998	136	...	9,830		527	141	241	4	.....
Upper Sind Frontier	6,231	...	...	4,673		173	23	400	14	.....
Total ...	152,137	25,048	...	129,131	25° U. P. 8 0 0 40° U. P. 6 4 0	(a) 41,666	(b) 8,469	(b) 231,150	(a) 250	(b) 51,771
Total of previous year	158,354	30,873	...	137,290	25° U. P. 8 0 0 40° U. P. 6 4 0	39,534	9,137	175,636	521	62,570

NOTE.—The figures shown in columns 7 to 9 and 11 include 139 gallons of spirit and 36,705 gallons of beer for consumption by troops.

(a) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of London Proof.
(b) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B) in terms of Imperial gallons.

IMPERIAL RETURN IV—CONSUMPTION—*continued.*

Name of District.	Commercial Spirits.			Opium and other Drugs.								
	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Issues, in seers, of excise opium.	Retail sales, in seers of other opium (*e.g.*, Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb., oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb., oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer.	Per seer.	Lbs. ozs. grs.	Seers.	Seers.	Seers.	Lbs. ozs. grs.
Karáchi	(*c*) 132	(*d*)5,458	430	1,122 *1,084*	...			2 5 34	1,063	568	6,184	1 4 89
Hyderabad	...	2,389	4	1,430 *1,432*	...			0 5 146	1,739	213	20,964	0 7 267
Nawábsháh	...	...	...	496 *500*	...			.....	481	63	13,637	.....
Thar Párkar	...	...	...	657 *657*	...	Rs. 60	Not fixed.	.....	521	216	3,821	.....
Sukkur	6	1,050	29	1,147 *1,155*	...			1 11 161	906	110	31,142	0 9 151
Lárkána	...	73	...	830 *892*	...			.....	857	13	29,751	0 0 273
Upper Sind Frontier	...	25	...	176 *177*	...			.....	286	6	2,962	0 0 98
Total ...	(*c*)138	(*d*)8,995	463	5,858 *5,897*	...			4 9 341	5,903	1,189	1,08,461	2 9 398
Total of previous year ...	341	9,200	588	6,290 *6,086*				22 7 380	5,053	1,118	1,04,985	2 9 22

NOTE.—Figures in Italics in column 15 represent retail sales.

(*c*) Includes 44 gallons to the trade.

(*d*) Sales to the public only.

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From —	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	Punjab seers. 6,065	...	Seers. 6,065	.....	.....	.....	Khairpur State seers. 363	...	Seers. 363	...	...	...
(2) Cocaine	...	...	...	.....	.....	.....	Afghanistan Lbs. ozs. grs. ... 0 1 594 Lahore ... 0 7 136 Bhopal ... 0 1 454	Bikaner ... 0 0 60	Total ... 0 11 84	...	...	...

	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.
Indian made foreign liquors—									
Baluchistan ...	42,203	...	...	.....	.....	.....	.....	.....	.....
United Provinces ...	...	...	74	... ..	.....	.....	.....	.....	.....
Total ...	42,203	...	74	.....	.....	.....	.....	.....	.....

	Lbs.	ozs.	grs.
Roorki ...	0	1	0
Kapurthala ...	0	3	0
Bhawalpur ...	0	0	60

Punjab ...	0	0	60	
Total ...	0	4	120	

(3) Morphia ... ...

IMPERIAL RETURN IV-A—*concluded.*

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.
European—												
Punjab	...	...	...	...	...	...	126,928	6,486	27,598	...	...	...
Baluchistan	...	...	...	...	...	...	45,336	4,080	11,444	...	...	...
N.-W. Frontier Province	...	...	...	...	...	...	69,002	3,758	13,984	...	...	...
United Provinces	...	...	...	...	...	...	4,092	884	3,568	...	...	...
Rajputana	...	...	...	...	...	...	760	190	820	...	...	...
Central Provinces	...	...	...	...	...	...	342	38	650	...	...	...
Kasamir	...	...	...	...	...	...	...	...	...	570	42	438
Persian Gulf	...	...	...	...	...	...	...	...	...	478	112	586
Total ...	...	...	...	...	...	...	245,460	15,438	58,054	1,048	154	1,024

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 100,000 of population.		
							Country spirit.							Country spirit.		
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.		Opium.		Hemp drugs.		Out-still area.	Distillery area.	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.
	2	3		4	5		6	7		8		9		10	11	
Karáchi	...	33	11,731	...	240	302	...	1·32	1,173·10	3·00	1,066·45	3·00	1,066·45	...	10·42	3·31
Hyderabad	...	17·43	4,625·57	...	96	477	...	1·25	660·80	1·45	185·02	1·45	171·32	...	14·58	1·47
Nawábsháh	...	0·47	3,889·53	...	20	399	...	0·12	648·25	0·12	169·11	0·12	125·47	...	20·00	1·50
Thar Párkar	...	1·00	13,636	...	9	387	...	0·50	879·43	0·50	505·04	0·50	649·33	...	22·22	2·05
Sukkur	...	11	5,596	...	115	395	...	0·79	508·73	0·79	279·80	0·61	180·52	...	12·17	2·78
Lárkána	...	14	5,037	...	37	561	...	2·00	629·63	2·33	279·83	2·00	114·48	...	18·92	1·43
Upper Sind Frontier	...	4	2,692	...	11	230	...	1·33	538·40	4·00	384·57	2·00	269·20	...	27·27	2·17
Total	...	80·90	47,207·10	...	528	2,751	...	1·17	874·20	1·62	360·34	1·44	269·75	...	13·07	1·96
Total of previous year ...	...	80·90	47,172·10	...	528	2,751	...	1·17	873·56	1·62	360·09	1·44	269·55	...	13·07	1·96

IMPERIAL RETURN V—*concluded.*

Name of District.	Number of shops per 100,000 of population —*continued.*				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I)
	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Urban.	Rural.	Urban.	Rural.				Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees	Total.	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallons.	Seers.	Seers.										
Karáchi	4·58	3·64	4·58	3·64	10·60	0·21	1·44	10·95	10·03	20·98	30·00	62·99	62·99	8·93	10·28	19·21	3·44
Hyderabad	12·50	5·24	12·50	5·66	5·43	0·25	4·01	10·18	8·75	18·93	30·00	35·25	65·25	5·64	3·50	9·14	1·70
Nawábsháh	20·00	5·76	20·00	7·77	2·36	0·12	3·38	10·08	5·89	15·97	30·00	40·35	70·35	0·03	2·11	2·14	0·54
Thar Párkar	22·22	6·98	22·22	5·43	1·23	0·17	1·15	10·03	4·05	14·08	30·00	20·61	50·61	11·05	2·04	13·09	0·45
Sukkur	12·17	5·06	15·65	7·85	2·21	0·22	6·31	10·67	7·11	17·78	30·00	31·63	61·63	5·50	2·82	8·32	1·08
Lárkána	16·22	3·21	18·92	7·84	1·64	0·14	5·12	10·62	4·56	15·18	30·00	32·02	62·02	2·88	2·60	5·47	0·65
Upper Sind Frontier	9·09	3·04	18·18	4·35	1·94	0·07	1·35	10·67	6·03	16·70	30·00	47·31	77·31	1·12	7·49	8·61	0·50
Total .	9·47	4·76	10·61	6·36	3·94	0·18	3·52	10·60	8·36	18·96	30·00	38·55	68·55	4·49	3·41	7·90	1·31
Total of previous year ...	9·47	4·76	10·61	6·36	4·19	0·19	3·39	10·59	5·46	16·05	29·63	28·55	58·88	4·22	2·92	7·14	1·21

C. CLIFFORD,
Superintendent of Salt and Excise in Sind

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1923 24.

I.—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department, and the system of administration has remained unaltered. The work of the Excise Department at Perim is carried out as usual by the local Police under the Assistant Political Resident, Perim.

II.—Financial Result of the Year's Administration.

2. The principal sources of excise revenue are detailed in the appended statement Appendix I in which the realizations of the year under report are contrasted with those of 1922-23. The gross receipts amounted to Rs. 2,42,274 against Rs. 2,73,040 in preceeding year shewing a decrease of Rs. 30,766. It will be seen from the statistics detailed in Appendix II that there has been decrease in the quantities of foreign liquors except items 1 and 6, imported into Aden during the year.

The total expenditure on account of Establishment and Contingent charges amounted to Rs. 22,134 against Rs. 20,152 in the previous year as shown below :—

Items.	Amounts.	
	1922-23.	1923-24.
	Rs.	Rs.
Establishment	18,733	20,863
Contract Contingencies	1,120	1,117
Countersigned Contingencies	299	154
Total ...	20,152	22,134

III.—Imported Foreign Liquors.

3. Sixteen licenses for the sale of foreign wines, spirits and beer were issued at Aden and one license at Perim against the same number in the previous year. Under the Military "Canteen Tenant System" four licenses for the sale of foreign liquors were also issued.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim respectively, during the year under review and the previous year are shewn in Appendix II.

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is shown in the following statement:—

Items.	1922-23.	1923-24.
	Gls.	Gls.
Date liquor (50° U.P.)	11,650	10,250
Date liquor (30° U.P.)	400	250
Total in terms of 50° U.P. ...	12,210	10,600

V.—Intoxicating Drugs.

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1923-24 and the previous year is as under:—

District.	Ganja.		Bhang.	
	1922-23.	1923-24.	1922-23.	1923-24.
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Sheikh Othman ...	107 32	140 30	2 75	2 15
Perim	.....	.....	.....	.....

The cocaine transactions during the year are shown in Appendix III appended to this report. Balance on 31st March 1924 was 975 grains.

VI.—Opium.

6. Fifty two seers and ten tolas of excise opium were sold by the Contractor during the year under report against 110 seers and 34 tolas in the preceding year and the sale proceeds of 37 seers issued to him from the Depôt amounted to Rs. 2,775. The license fee for the retail vend of opium and the gain on sale of opium are shown in Appendix I *vide* items 7 and 8. The details of opium transactions are given in the appended statement Appendix III.

VII.—Incidence of Taxation.

7. The incidence of Abkari taxation per head of population for the year 1923-24 is contrasted in the following tabular statement with that of the previous year:—

District.	Population as per Census of 1921.	1922-23.		1923-24.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	54,497	2,69,559	4 15 2	2,39,132	4 6 2
Perim	2,074	3,481	1 10 10	3,142	1 8 3
Total ...	56,571	2,73,040	.....	2,42,274	.....

VIII.—Offences.

8. One case of illicit importation of foreign liquors was detected during the year under review and the accused convicted and fined.

IX.—Staff.

9. The following officers held charge of the office of the Collector of Abkari, Aden, during the year:—

Major B. R. Reilly, Major H. Wilberforce-Bell and Major H. M. Wightwick.

The work of the staff during the year has been satisfactory.

H. M. WIGHTWICK, MAJOR,
Collector of Abkari, Aden.

No. A/403-6207.

Aden Residency,
The 24th July 1924.

Forwarded with compliments, to the Secretary to Government, Revenue Department, Bombay.

C. BARRETT,
Ag: Political Resident, Aden.

APPENDIX I.

Comparative statement showing sources of excise revenue realized in Aden and Perim during the financial years 1922-23 and 1923-24.

Items.	Aden.		Perim.		Total.	
	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors.	2,00,159	1,73,727	3,175	2,883	2,03,334	1,76,610
2. License fees for the sale of foreign liquors.	9,512	7,986	306	259	9,818	8,245
3. Still-head duty on country liquor.	45,975	45,375	...	...	45,975	45,375
4. License fees for the manufacture and sale of country liquor.	1,958	1,992	...	...	1,958	1,992
5. Duty on intoxicating drugs ...	3,200	3,600	...	...	3,200	3,600
6. License fees for the manufacture and sale of intoxicating drugs.	550	500	...	...	550	500
7. License fees for the Opium Farm.	1,000	2,660*	...	...	1,000	2,660
8. Gain on sale of Opium ...	5,450	2,035	...	...	5,450	2,035
Miscellaneous	1,755	1,257	...	...	1,755	1,257
Total ...	2,69,559	2,39,132	3,481	3,142	2,73,040	2,42,274

* Rs. 1,000 for 1922-23 have been recovered and credited in this year.

H. M. WIGHTWICK, MAJOR,
Collector of Abkari, Aden.

APPENDIX II.

Comparative statement of quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim during financial years 1922-23 and 1923-24.

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1922-23.	1923-24.	1922-23.	1923-24.	1922-23.	1923-24.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, porter, beer, cider and other fermented liquors.	74,919	79,549	74	266	74,993	79,815	4,630	...	192	...
2. Denatured spirit ...	1,370	721	...	...	1,370	721	...	649	...	...
3. Perfumed spirit ...	51	45	...	...	51	45	...	6	...	...
4. Liqueurs, cordials, mixtures and other preparation containing spirit.	193	82	...	...	193	82	...	111	...	...
5. All other sorts of spirits.	6,458	5,302	165	121	6,623	5,423	...	1,156	...	44
6. Champagne and all other sorts of sparkling wines not containing more than 42 per cent. of proof spirit.	225	251	...	...	225	251	26	...	...	...
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	2,806	2,299	20	22	2,826	2,321	...	507	2	...
Total ...	86,022	88,249	259	409	86,281	88,658	4,656	2,429	194	44

H. M. WIGHTWICK, MAJOR,
Collector of Abkari, Aden.

APPENDIX III.

Statement showing the transactions of opium and cocaine during the year 1923-24.

Name of Drug and Preparations, admixtures, etc.	Opening balance on 1st April 1923.	Imported.		Exported.	Consumed.	Balance on 31st March 1924.
		From	Quantity.			
	Srs. T.		Srs. T.		Srs. T.	Srs. T.
Crude Opium	37 7	India ...	60 0	.....	38 14	58 73
Opium—Medicinal ...	1,260 grs.	.....	.....	.....	357½ grs.	902½ grs.
Liq. Morph. Hydro. Chlor.	122½ ,,	.....	.....	.....	.....	122½ ,,
Morph. Hydro. Chlor. ...	1,440 ,,	.....	.....	.....	.....	1,440 ,,
Liq. Morph. Acetas ...	1,400 ,,	.....	.....	.....	.....	1,400 ,,
Morph. Acetas ...	2,400 ,,	.....	.....	.....	.....	2,400 ,,
Cocaine	48 ,,	London ...	1,920 grs.	960 grs.	33 grs.	975 ,,
Heroin	60 ,,	.....	.....	60 ,,	.....	.....

H. M. WIGHTWICK, MAJOR,
Collector of Abkari, Aden.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1923-24.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—55.

Bombay Castle, 18th December 1924.

Memorandum from the Political Resident, Aden, No. A—298—4944 dated 10th June 1924—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1923-24 prepared by the Collector of Abkari, Aden.

Government memorandum* No. P.—55-C. dated 7th July 1924 to the Manager, Government Central Press.

Government endorsement* No. P.—55-C. dated 7th July 1924 to the Political Resident, Aden.

Letter* from Political Resident, Aden, No. A.—408—6245 dated 25th July 1924.

Letter* from the Commissioner of Excise No. 2—3/24 dated 22nd July 1924.

Memorandum* from the Commissioner in Sind No. P.—475-X. dated 8th August 1924.

Government memorandum* No. P.—55 dated 29th August 1924 to the Manager, Government Central Press.

RESOLUTION.—The outstanding feature of the year was a further decline in the consumption of country and foreign liquor below the level of the previous year. In the case of country liquor, the decrease amounted to 89,000† gallons bringing the total reduction since the year 1919-20 to no less than 10,21,000† gallons or 35·7 per cent. The fall was the most marked in urban areas, *i.e.*, district headquarter towns and towns with a population of 10,000 and upwards, while a slight increase occurred in rural areas. The

* Not printed.

† These figures are exclusive of Aden.

figures of total and *per capita* consumption for the two areas excluding Aden during the quinquennium are as follows :—

Year.	Consumption in London proof gallons.		*Per capita* consumption in drams.	
	Rural areas.	Urban areas.	Rural areas.	Urban areas.
1919-20 ...	14,08,000	14,50,000	4	23·5
1920-21 ...	12,22,000	16,21,000	3·7	21·8*
1921-22 ...	9,29,000	13,08,000	2·8	17·3
1922-23 ...	7,66,000	11,60,000	2·3	15·3
1923-24 ...	7,75,000	10,62,000	2·4	14

* The reduced *per capita* consumption in spite of increased total consumption is due to the increase of population in urban areas.

These figures make it abundantly clear that, while on the one hand the problem of drink in this Presidency is essentially an urban one, on the other hand great strides have been taken in recent years to bring down consumption to a low level.

2. The statistics of the sale of foreign liquor in the Presidency proper given in the report are not comparable with those of the previous year owing to a change in the system of keeping accounts. But the totals of wholesale and retail transactions during the past three years show a reduction of 7,21,000 gallons or 24 per cent. since 1921-22. In Sind the consumption of foreign liquor increased by 46,800 gallons during the year. The increase of 401 in the number of licenses for the sale of foreign liquor in the Presidency proper was due to licenses being taken out in large numbers for the sale of denatured spirit and flavouring essences.

3. The fall in the consumption of liquor was accompanied by a striking increase of 4,03,000 gallons in the consumption of toddy This would at first sight suggest no gain from the temperance point of view but only the replacing of the more expensive intoxicant by a cheaper one. But a detailed examination of the figures of consumption for the various districts fails to support this view. Thus in the town and island of Bombay a decline of 59,000 gallons in the case of country liquor was accompanied by an almost equal (53,000 gallons) fall in toddy, while in the Ahmedabad District, which showed the next largest reduction in liquor, *viz.*, 15,000 gallons, the increase in toddy was 1,400 gallons only. In Surat the consumption of both liquor and toddy rose by 7,851 and 3,15,529 gallons, respectively, while in Dharwar it fell by 4,662 and 62,482 gallons, respectively. In Sholapur an increase of 3,338 gallons in liquor was accompanied by a reduction of 1,51,387 gallons of toddy. As pointed out by the Commissioner of Excise no great reliance can be placed on the figures of toddy consumption since, unlike the figures for country liquor, they cannot be checked by any independent test. But, while the largely increased consumption which they evidence is undoubted, it cannot be affirmed with any degree

of certainty that it replaced country liquor to any material extent. The figures cited above would go to show that the reasons for the increase were apparently of a local character, while the fact that the increase of 4,262 licenses in the Presidency proper occurred mainly under the head of Domestic Consumption Licenses would further support the inference that the increased consumption occurred amongst a class who ordinarily use toddy and not amongst those who are addicted to country liquor.

4. The consumption of ganja, bhang and charas increased by 2,041, 2,754 and 850 seers, respectively, while that of opium decreased by 1,673 seers. The latter was due largely to the high price now charged for the drug; while the comparative cheapness of the hemp drugs coupled with other causes led to their increased use. In view of their comparatively harmless nature the increase however calls for no particular notice at this stage. In the case of bhang the increase occurred in Sind, where bhang is used as a cooling beverage during the hot weather. The increase of ganja on the other hand occurred chiefly in the Presidency proper. The Commissioner of Excise is of opinion that this increase is due to people finding country spirit too expensive and resorting to ganja. It is however noticed that the consumption of ganja went up by 5,930 seers in the year 1922-23 when the use of charas, of which 8,588 seers were consumed in the previous year, was stopped in the Presidency proper. This fact would strongly suggest that the increase of ganja was due to the prohibition of the more deleterious drug and was only remotely connected, if at all, with the reduced consumption of liquor. The increased use of the drug should however be watched and the Commissioner should report in due course whether any measures should be devised to check it.

5. Considerable interest attaches to the fact that, although the consumption of country liquor was in excess of the previous year's level in fifteen districts, in no case did it approach the sanctioned ration for the district. The total figures for the whole Presidency, excluding Aden, where the rationing system has not been introduced, are as follows :—

	London proof gallons.
Sanctioned ration for the year 1923-24 ...	24,25,550
Actual consumption	18,39,033
Unused ration	5,86,517

Government are of opinion that, although the reasons for this remarkable decline are largely economic, inasmuch as the high cost of living amongst the poorer classes leaves them a comparatively small margin for expenditure on luxuries like drink, the most important factor which keeps down consumption at the present day is the high price of liquor itself. This is due in the first place to the increase of still-head duty and the adoption of unrestricted auction as the normal mode of disposing of the right of vend. But it is undoubted that rationing, by inducing the licensees to raise prices in the hope of making the maximum profits from the minimum sales, plays no small part in producing the result.

6. Excise crime again showed an increase of 612 cases but of which 419 related to liquor. The Commissioner of Excise rightly points out that the primary cause of this increase is the high cost of country liquor. But other causes could also be suggested. For example, in the West Khandesh District, which contributed largely to the increase, the closing of the Dhulia Distillery threw an abundant crop of mhowra flowers on the market and thus furnished plentiful material for distillation. The increase is thus a direct and natural concomitant, at least during its earlier stages, of the policy of raising the price of liquor as a means of reducing consumption and of concentrating the manufacture of it at a few central distilleries in the interests of economic production. As stated in the preceding paragraph, the effect of rationing in reducing consumption is indirect rather than direct. The increase of crime can therefore no more be attributed to it than to the raising of the still-head duty and the introduction of the auction system. Nor can it, in the opinion of Government, be ascribed wholly to reduced consumption since not only did Bombay and Ahmedabad, where the consumption was lower than last year, also register a decrease in crime, but in the Surat District, where the consumption of both liquor and toddy increased considerably, there was a marked diminution in the number of offences detected, while in West Khandesh the increase in crime occurred in spite of a large increase in consumption. Facilities for illicit distillation and kindred offences generally exist in rural areas, which, as stated in paragraph 1 above, actually showed a slight increase in consumption. Government are therefore inclined to attribute the increase in crime mainly to the wider causes alluded to above and are of opinion that, viewed in this light, the problem of eradicating this species of crime is as much a question of vigilance on the part of the Excise Department as of the gradual weaning of those addicted to drink and finding other avenues of employment for those who have been the purveyors of it. For their own part it is most essential for Government to find alternative uses for those articles—principally mhowra flowers—which are used as bases for liquor and are produced in abundance in certain parts. The attention of the Commissioner of Excise should be invited to this aspect of the question and he should be requested to undertake investigations in that direction. In the meantime Government trust to the zeal and efficiency of their officers to keep down excise crime and would be prepared to consider favourably any proposals, *e.g.*, increased rewards to informants, which might tend to facilitate their task.

7. Government have perused with interest the concluding remarks of the Commissioner of Excise regarding the need for increased establishments to cope with the increasing volume of work and would await his concrete proposals in that behalf. In pursuance of the recommendations of the Retrenchment Committee Government have already invited the Commissioner to submit proposals for readjusting the staff in the various grades and strengthening it in districts where excise work is heavy by effecting economies elsewhere. But, should an increase of establishment be

ultimately found to be necessary, Government would not fail to give the matter their close consideration, specially if their excise policy is to undergo developments in the direction of further restriction.

8. The financial results of the working of the department were satisfactory. The receipts from still-head duty decreased by Rs. 13,33,079 owing to the fall in the consumption of country liquor. But the decrease was counterbalanced by an increase of Rs. 22,05,636 under vend and license fees. The total revenue from all sources in the whole Presidency, including Sind and Aden, was Rs. 4,21,62,000 against Rs. 3,98,17,000 last year.

9. Various important changes—fiscal and administrative—were introduced during the year as follows :—

(1) The Dhulia Distillery in the West Khandesh District was closed and the country liquor required for the Dhulia area was supplied from the Nasik Distillery.

(2) "Off" sales by holders of Canteen Tenant System licenses were prohibited.

(3) In order to place local manufacturers on a par with those in other Provinces and Indian States whose products are freely imported into and consumed within this Presidency, the manufacture of foreign liquor and compounded spirits was permitted in the Presidency proper.

(4) The concession of reduced rate of duty of Rs. 5 per proof gallon of Indian-made spirits used in medicinal and toilet preparations manufactured in the Presidency or imported therein from Indian States within the geographical limits of the Presidency was extended to various Provinces.

10. By far the most important administrative measure was the separation, towards the end of the year, of the Excise Department in the Presidency proper from the Salt Department with which it had been amalgamated in successive stages during the quinquennium from 1917 to 1922. Prior to the amalgamation the control of the district excise administration rested with the District Collectors aided by a staff of Assistant Collectors (now styled Superintendents) while the Salt Department had its own Collector and Assistant Collectors. The essential feature of the amalgamation was the elimination of the Collector of Salt Revenue and the appointment of three Deputy Commissioners of Salt and Excise, who relieved the Commissioner and District Collectors of the minor details which absorbed an undue amount of their attention. The change was not without its beneficial effect on the Excise Department. But the Constitutional Reforms brought about a situation which was not contemplated when the question of amalgamation was first taken in hand. Under the Reforms "Excise" is a provincial transferred subject while "Salt" is a central subject. The combination of departments so classified could not but be productive of administrative inconvenience; but the drawbacks of the financial

arrangements consequent on the amalgamation were even more serious. Accordingly the two departments were separated with effect from 1st March 1924. The strength of the establishment of the Excise Department was fixed at 2 Deputy Commissioners and 13 Superintendents. In accordance with the vote of the Legislative Council reducing the provision made in the budget for the Deputy Commissioners one of the two posts was abolished before the close of the year, while one post of Superintendent was abolished by the redistribution of the territorial charges in Nasik, Thana and East and West Khandesh. The working of the new arrangements has revealed the necessity for certain other changes in the constitution of the department which are now under the consideration of Government.

11. In conclusion Government desire to express their high appreciation of the zeal and ability evinced by officers of all grades in the working of the department.

By order of the Government of Bombay
(Transferred Departments),

H. K. KIRPALANI,
Deputy Secretary to Government.

To

The Commissioner in Sind,
The Commissioner of Excise,
The Commissioners of Divisions,
The Commissioner, Bombay Suburban Division,
The Political Resident, Aden,
All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
The Collector of Bombay,
The Deputy Commissioner of Excise, Bombay,
The Superintendent of Salt and Excise, Sind,
The Collector of Abkari, Aden,
The Collector of Abkari, Deesa,
The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
The Political Agent, Rewa Kantha,
The Political Agent, Mahi Kantha,
The Director of Information,
The Accountant General,
The Compiler, General Administration Report,
The Oriental Translator to Government,
The Private Secretary to His Excellency the Governor,
The Editors' Tables,
The Editors of Newspapers.
The Non-official Members of the Council of State representing the Bombay Presidency,
The Non-official Members of the Legislative Assembly representing the Bombay Presidency,

The Non-official Members of the Legislative Council,
The Political Department,
The Home Department,
The Finance Department,
The Honourable the Agent to the Governor General in the States of Western India,
The Government of India,
The High Commissioner for India in London.

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